



# Edwards Central Appraisal Review Board

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## Hearing Procedures

### Section 1. The Appraisal Review Board (ARB)

**Background:** The ARB hears protests concerning property values and other determinations made by the Edwards Central Appraisal District in the context of appraising properties for taxation. The ARB cannot hear matters concerning tax rates, tax amounts due, the ability to pay taxes or the manner in which tax monies are spent. ARB members have no responsibility for, or control over, appraisal district operations or its budget. Throughout the year, the ARB may hold other meetings to handle business brought before it. The ARB has specific duties outlined in the Texas Property Tax Code.

**Membership:** Members of the ARB are not employees or officers of any political subdivision that assesses or collects property taxes, nor are they employees or officers of the appraisal district. They are a body of citizens who have been appointed to impartially resolve protests filed by property owners within the appraisal district. ARB members are not provided any statutory role in the process for the administration of applications or requests for appointment for membership on the ARB. Members are appointed by the appraisal district's Board of Directors. If an ARB member is contacted by an individual regarding requesting an appointment to the ARB, the member shall direct the individual to the person designated to receive applications or requests for appointment for the ARB.

**Conflict of Interest:** Each ARB member is responsible for ensuring that he or she does not have any conflict of interest that results in ineligibility to serve on the ARB or restricts or prohibits the ARB member's participation in ARB activities, such as participation in the determination of a taxpayer protest. An ARB member must promptly report any conflict of interest to the ARB chair in addition to any other individual or entity as may be provided by law. The chair shall ensure prompt notification of reported conflicts of interest to the appropriate individuals. If an ARB member discovers before or during a protest hearing that a conflict of interest exists, the member may not participate in said protest hearing, recuse themselves. If the conflict exists due to the provisions of the Local Government Code Chapter 171, an affidavit must be filed with the secretary of the ARB. The affidavit must be filed as soon as the conflict is identified, even if it requires a delay in the conduct of the hearing. ARB members must remember that while Local Government Code Chapter 171 addresses matters of "substantial interest," Tax Code Section 41.69 applies to any protest in which an ARB member is interested (i.e., there is no requirement under Tax Code Section 41.69 that the interest be substantial). Therefore, while a conflict of interest under Local Government Code Chapter 171 may not prohibit an ARB member from participation in a protest, Tax Code Section 41.69 may still prohibit participation. If an ARB member has a question as to whether he or she has a conflict of interest that might prohibit his or her involvement, the member shall immediately contact the ARB chair to address the matter. In the recusal process, the ARB may not hear the protest, deliberate on the protest or vote on the matter that is the subject of the protest.

Ex Parte and Other Prohibited Communications: ARB members shall not engage in prohibited ex-parte or other communications. If an ARB member is approached by one or more individuals that appear to be engaging or attempting to engage in a prohibited communication, the ARB member shall immediately remove his/herself from the conversation

## **Section 2. ARB Duties**

Statutory Duties of an ARB: Each ARB member is responsible for ensuring that he/she understands the statutory duties of the ARB and shall comply with all statutory requirements in performing statutory duties as a member of the ARB.

Notices Required under the Property Tax Code: Each ARB member is responsible for obtaining and maintaining familiarity with notices required in the Property Tax Code. If an ARB member has reason to believe that any notice that is required by law to be provided by the ARB is not being provided or does not meet the requirements of applicable law, the ARB member shall promptly notify the ARB chair. The ARB chair shall investigate each report and take appropriate action to correct all verified problems.

Determination of Good Cause under Tax Code Section 41.44(b): “Good Cause” for filing late protests is not defined in this section of Tax Code. Claims of good cause for late-filed protests should be carefully considered. Additionally, standards in making determinations of good cause under Tax Code Section 41.44(b) should be uniformly applied. The ARB should give due consideration to good cause claims in such a manner that properly respects the rights of property owners, and their agents, while not undermining or contravening laws related to filing deadlines or the orderly and expeditious fulfillment of ARB duties. Circumstances that the ARB has recognized as good causes for postponements include the following: (1) being on active military duty; (2) being in the hospital or under doctor’s care during the protest hearing period; (3) a death in the immediate family; (4) being on judicial or legislative service or in a pending court hearing; (5) failure to receive administrative due process; or (6) other matters of good cause as determined by the ARB. The ARB must be notified of a request for postponement prior to the scheduled hearing date. The property owner should submit written documentation to verify the request. **For good cause hearings, documentation must be received prior to the ARB approval of the appraisal records.**

### Section 3. Notification

In accordance with Texas Tax Code Sec. 41.41(a)(c), a property owner may protest any of the twelve issues listed below, in writing, each year, before the ARB. The written protest must be filed on or before and not later than the 30<sup>th</sup> day after the date Value Notices were mailed out to property owners. The nine issues to protest are:

- 1) Incorrect appraised (market) value
- 2) Value is unequal compared with other properties
- 3) Property should not be taxed in \_\_\_\_\_ (name of taxing unit)
- 4) Failure to send required notice. \_\_\_\_\_ (type)
- 5) Incorrect appraised or market value of land under special appraisal for ag-use, open-space or other appraisal
- 6) Exemption was denied, modified or cancelled
- 7) Change in use of land appraised as ag-use, open-space, or timber land
  
- 8) Ag-use, open-space or other special appraisal was denied, modified or cancelled
- 9) Owner's name is incorrect
- 10) Property description is incorrect
- 11) Property should not be taxed in this appraisal district or in one or more taxing units
- 12) Other: \_\_\_\_\_

Pursuant to Tax Code Sec. 25.25(c) or (d); if you protest for any of the above reasons, you will be sent a hearing which schedules your hearing at least 15 days in advance. You may waive your right to 15 days' notice and will be scheduled for an earlier hearing if time is available. If you do not receive a hearing notification within a reasonable time period, you should contact the appraisal district. Many protests can be resolved in an informal hearing with a district appraiser, provided the property owner supplies documentation to support his/her claim. **For an informal hearing, the property owner may visit with an appraiser about their property during any business day. No appointment is necessary as it is a first come, first serve basis.** If you and the appraiser reach an agreement, you will both sign a consent form, and the value agreed upon will be the final value. If resolution of the protest cannot be reached at the informal hearing, you will then need to appear before the ARB at your scheduled hearing time (formal hearing).

### Section 4. ARB Hearings (formal hearings)

1. Scheduling Hearings Generally: The ARB shall schedule a hearing when a timely notice of protest is filed and, in doing so, may be provided the clerical assistance by the appraisal district
  
2. Scheduling Hearings for Property Owners or their Agents: Pursuant to Tax Code Section 41.66(i), hearings filed by property owners or their designated agents, designated under Tax Code Section 1.111, shall be scheduled for a specific time and date. More than one protest may be scheduled for hearings at the same time and date; however, if a hearing for a property owner or their agent is not started by an ARB panel or the full ARB within two hours of the scheduled hearing time, the ARB is required to postpone the hearing, if a postponement is requested by the property owner or their agent. The request for postponement must contain the mailing address and email address of the person requesting the

postponement. The ARB shall respond in writing or by email to the request for postponement not later than the seventh (7) day after the date of receipt of the request.

3. Scheduling Hearings for Multiple Accounts: if requested by a property owner or their designated agent, hearings on protests concerning up to 20 designated properties shall be scheduled to be held consecutively by the ARB. The request must meet all requirements of Tax Code 41.66(j), including the required statement in boldfaced type: “request for same-day protest hearings”. More than one such request may be filed in the same tax year by a property owner or their designated agent. Also pursuant to Tax Code Section 41.66(j), the ARB may schedule hearings on protests concerning more than twenty (20) properties filed by the same property owner or agent and may use different panels to conduct the hearings based on the ARB’s customary scheduling. The ARB may follow the practices customarily used in the scheduling of hearings under Tax Code Section 41.66 (j).
4. Panel Assignments: If an ARB sits in panels as authorized by Tax Code Section 41.45(d), protests shall be assigned randomly, except that the ARB with or without clerical assistance from appraisal district staff, may consider the type of property or the protest grounds in order to assign the protest to a panel with members who have particular expertise. Once a protest is scheduled to be heard by a specific panel, it shall not be reassigned to another panel without the consent of the property owner or designated agent. If the ARB has cause to reassign a protest to another panel, the property owner or agent may agree to the reassignment or request a postponement of the hearing. The ARB is required to postpone the hearing if requested in this situation. Pursuant to Tax Code Section 41.66(k), “[a] change of members of a panel because of a conflict of interest, illness, or inability to continue participating in hearings for the remainder of the day does not constitute reassignment of a protest to another panel.”
5. Postponements Under Tax Code Section 41.45(e): A property owner who is not represented by an agent under Tax Code Section 1.111 is entitled to one postponement of a hearing without showing cause, if the request is made before the date of the hearing. The request may be made in writing, including by facsimile transmission or electronic mail, by telephone, or in person to the ARB, an ARB panel, or the ARB chair. If the hearing for which the postponement is requested is scheduled to occur before the next regular meeting of the ARB, the chair or the chair’s representative may take action on the request for postponement without the necessity of action by the full ARB. Unless the date and time of the hearing as postponed are agreed to by the ARB chair or the chair’s representative, the property owner, and the chief appraiser, the hearing may not be postponed to a date less than five or more than 30 days after the date scheduled for the hearing when the postponement is sought.

In addition, and without limit as to the number of postponements, the ARB shall postpone a hearing if the property owner or his/her designated agent at any time shows good cause, as defined in Tax Code Section 41.45(e-2). The request may be made in writing, including by facsimile transmission or electronic mail, by telephone, or in person to the ARB, an ARB panel, or the ARB chair. If the hearing for which the postponement is requested is scheduled to occur before the next regular meeting of the ARB, the chair or the chair’s representative may take action on the request for postponement without the necessity of action by the full ARB. Unless the date and time of the hearing as postponed are agreed to by the ARB chair or the chair’s representative, the property owner, and the chief appraiser, the hearing may not be postponed

to a date less than five or more than 30 days after the date scheduled for the hearing when the postponement is sought.

In addition, and without limit, the ARB shall postpone a hearing if the chief appraiser consents to the postponement. The request may be made in writing, including by facsimile transmission or electronic mail, by telephone, or in person to the ARB, an ARB panel, or the ARB chair. If the hearing for which the postponement is requested is scheduled to occur before the next regular meeting of the ARB, the chair or the chair's representative may take action on the request for postponement without the necessity of action by the full ARB. Unless the date and time of the hearing as postponed are agreed to by the ARB chair or the chair's representative, the property owner, and the chief appraiser, the hearing may not be postponed to a date less than five or more than 30 days after the date scheduled for the hearing when the postponement is sought.

6. Postponements under Tax Code Section 41.45(e-1): A property owner or a person designated by the property owner as the owner's agent to represent the owner at the hearing who fails to appear at the hearing is entitled to a new hearing if the property owner or the owner's agent files not later than the fourth (4) day after the date the hearing occurred, a written statement with the ARB showing good cause, as identified in Tax Code Section 41.45(e-2).
7. Postponements Under Tax Code Section 41.66(g): The ARB must postpone a hearing to a later date if:
  - (1) the property owner or designated agent is also scheduled to appear at a hearing on a protest filed with the ARB of another appraisal district
  - (2) the hearing before the other ARB is scheduled to occur on the same date as the hearing set by this ARB
  - (3) the notice of hearing delivered to the property owner or agent by the other ARB bears an earlier postmark than the notice of hearing delivered by this ARB or, if the date of the postmark is identical, the property owner or agent has not requested a postponement of the other hearing
  - (4) the property owner or agent includes with the request for postponement a copy of the notice of hearing delivered to the property owner or agent by the other ARB.
8. Postponements Under Tax Code Section 41.66(h): The ARB shall postpone a hearing (one time only) if the property owner or their designated agent requests additional time to prepare for the hearing and establishes that the chief appraiser failed to comply with Tax Code Section 41.461. The request for postponement of a hearing must contain the mailing address and e-mail address of the person requesting said postponement. An ARB shall respond in writing or by e-mail to a request for postponement of a hearing no later than the seventh (7) day after the date of receipt of request. The ARB shall respond in writing or by e-mail to the request for postponement.
9. Postponements Under Tax Code Section 41.66(i): Hearings on protests filed by property owners or the designated agents under Tax Code Section 1.111 shall be scheduled for a specific time and date. More than one protest may be scheduled for hearings at the same time and date; however, if a hearing for a property owner or their agent is not started by an ARB panel or the full ARB within two (2) hours of the scheduled time, the ARB is required to postpone the hearing, if a postponement is requested by the property owner or their agent. The request for postponement must contain the mailing address and e-mail

address of the person requesting said postponement. The ARB shall respond in writing or by e-mail to said request no later than the seventh (7) day after the date of receipt of the request.

10. Postponements Under Tax Code Section 41.66(k): If a protest is scheduled to be heard by a particular panel, the protest may not be reassigned to another panel without the consent of the property owner or their designated agent. If the ARB has cause to reassign a protest to another panel, a property owner or designated agent may agree to reassignment of the protest or may request that the hearing on the protest be postponed. The ARB shall postpone the hearing on that request. A change of members of a panel because of a conflict of interest, illness, or inability to continue participating in hearings for the remainder of the day does NOT constitute reassignment of a protest to another panel. The request for postponement must contain the mailing and e-mail addresses of the person requesting the postponement. The ARB shall respond in writing or by e-mail to the request not later than the seventh (7) day after the receipt of the request.

### **Section 5. Format of Hearings**

A hearing before the ARB is not as formal as a court of law; but certain procedures must be followed. The ARB uses Robert Rules of Order and the Uniform Code of Parliamentary Procedures when conducting its hearings. Unless the property owner and the appraisal district agree in advance, the hearing is open to the public and is generally held before a three-member panel. This panel will hear evidence from both the property owner and the appraisal district and will arrive at a ruling of determination. All ARB hearings are conducted according to the rules and procedures set out by the Texas Comptroller of Public Accounts.

### **Section 6. Length of Hearings**

Hearings before the ARB may be held from mid-May to mid-July from 9:00 am to 4:00 pm each day, notice for which shall be posted. The ARB must approve the appraisal records by July 20, consequently, the board must be fairly rigid in maintaining its schedule. The ARB cannot set each protest hearing at a time that is convenient for the property owner. The ARB may hear a large number of protests in a relatively short amount of time. Usually, the ARB hearing is scheduled for 20 minutes: 10 minutes for the property owner to present relevant evidence and 10 minutes for the appraisal district. Hearing time limits must be strictly enforced due to the number of protests. The ARB may set other time limits for the hearing based on the size and complexity of the property at issue. If you are disabled and cannot attend the hearing or need special services please contact the Edwards Central Appraisal District at (830) 683-4189 at least three days before the scheduled hearing. Hearings are scheduled at specific times; it is most important to be on time or 15 minutes early for your hearing. Failure to appear at your hearing in person, or not mailing a sworn affidavit containing evidence to support your protest, or by authorized agent or representative could result in the dismissal of your protest. **You may also appear by telephone if you meet certain requirements. Contact the appraisal district for more information concerning telephone appearances.**

## Section 7. Conduct of ARB Hearings (formal hearings)

### 1. Conducting Hearings Open to the Public

- a. Chairman commences the hearing open and announces the assigned protest number, property location, owner, and other identifying information and reviews the protest in question. The Chairman will read the following statement at the beginning of each hearing:

“We are the appraisal review board that will be hearing your protest today. We do not work for the appraisal district. We are appointed to perform an independent review of your protest. You may complete a survey regarding your experience today. Please ask appraisal district staff for instructions or help in completing and submitting the survey. The survey is voluntary. You also have the right to appeal our decision. Appeal information will be provided to you with our determination.”

\*\* The chairman does not have to read the statement above if the owner or agent has previously appeared before the ARB in the same day.

- b. Chairman announces, in accordance with Tax Code Sec. 41.45(h) all written and electronic material that has not been provided, to that point, must be provided.
- c. Chairman states that the ARB members who are considering the protest have not communicated with anyone about the protest and have signed affidavits to that effect.
- d. Welcome the parties and remind them of the content of the hearing procedures, time limits for the hearing, and other relevant matters.
- e. Ask if any testifying witness holds a license or certificate from the Texas Appraiser Licensing and Certification Board and if the witness is appearing in that capacity.
- f. Inform witnesses that all testimony must be given under oath and swear-n all witnesses who plan to testify.
- g. Chairman asks property owner to decide if he/she wishes to present his/her evidence and argument before or after the appraisal district.
- h. If the property owner or agent presents his/her case first, he/she shall present evidence (documents and/or testimony). If witnesses are present, the property owner or agent may examine the witnesses as part of the presentation of evidence. At the end of the presentation, an opinion of value (if applicable) for the property must be stated
- i. Next the appraisal district representative may cross-examine the property owner, the agent or the representative and/or witnesses.
- j. If the property owner or agent presented his/her case first, the appraisal district representative shall present evidence (documents and/or testimony) next. If witnesses are present, the appraisal district representative may examine the witnesses as part of the presentation of evidence. At the end of the presentation, an opinion of value MUST be stated.
- k. Chairman offers the property owner or agent they may cross-examine the appraisal district representative and/or any witnesses.
- l. Members of the ARB shall not be examined or cross-examined by parties.
- m. The party presenting its case first may offer rebuttal evidence (additional evidence to refute evidence presented by the other party).

- n. The other party may then offer rebuttal evidence.
- o. The party presenting its case first shall make its closing argument and state the ARB determination being sought.
- p. The party presenting its case second shall make its closing argument and state the ARB determination being sought.
- q. Chairman shall state that the hearing is closed.
- r. The ARB or panel shall deliberate orally. No notes, text messages, or other form of communication are permitted.
- s. Chairman shall ask for separate motions for each matter that was the subject of the protest hearing. The motion shall include the exact value or issue to be determined. A vote shall be taken and recorded by a designated appraisal district staff person or ARB member. Separate motions and determinations must be made for each protested issue (i.e., excessive appraisal and unequal appraisal must have separate ARB motions and determinations).
- t. Chairman should thank the parties for their participation.
- u. Chairman shall announce the determination(s) of the ARB hearing and state that an order determining protest will be sent by certified mail to the property owner.

\*\*If computer screens are used by ARB members during ARB hearings for reviewing evidence and other information, computer screens also must be available to property owners and agents at the hearings to view the same information that is presented to the ARB members by the appraisal district staff. This requirement is met if the property owner or agent can see all information displayed on at least one computer screen in the hearing location (there is no requirement that the property owner or agent be provided a separate screen). This can be achieved using a projection system to display the computer screens for all parties to view.

\*\*If a chief appraiser uses audio visual equipment at a protest hearing, the appraisal office must provide equipment of the same general type, kind and character for the use of the property owner or their agent during the hearing.

\*See section on other issues for more information regarding audiovisual equipment requirements.

The property owner or agent and the appraisal district representative are prohibited from debating each other. All communications must be directed to the ARB members, except for examination or cross-examination during testimony of witnesses or parties testifying at the hearing.

For taxing unit challenges, motions to correct appraisal records, protests regarding exemptions, or other matters that may be the subject of ARB hearings, the ARB should follow the order of conducting hearings above but may make exceptions for the type of hearing.

Records for each ARB proceedings must be kept according to Tax Code Section 41.68 and Comptroller Rule 9.803. This includes the ARB retaining evidence offered or submitted by the parties as required by Tax Code Section 41.45 and Comptroller Rule 9.803 and 9.805. The secretary of the ARB is responsible for ensuring proper record keeping, maintenance, and retention.

2. Conducting Hearings by Telephone Conference Call: A property owner initiating a protest is entitled to offer evidence or argument by affidavit without personally appearing. **To appear at a hearing by telephone conference call, a property owner must notify the ARB by written request not later than the 10<sup>th</sup> day before the date of the hearing.** To offer evidence or argument at a hearing conducted by telephone conference call, a property owner must submit a written affidavit of any evidence at least 10 days before the hearing begins. A property owner is responsible for providing access to a hearing conducted by telephone conference call to another person the owner invites to participate in the hearing. The same time limits as set out in in person hearings apply to telephone conference call hearings.

Agents, designated by property owners, may represent the property owner by telephone conference call. The same time-limit as appearance in person applies.

Agents, designated by property owners, will be restricted to representing 4 clients by telephone conference call, per day.

3. Conducting Hearings Closed to the Public: A joint motion by the chief appraiser and the property owner is required to request that the hearing be closed due to intent to disclose proprietary or confidential information that will assist the ARB in determining the protest.

The ARB or panel chair shall convene the hearing as an open meeting and then announce that the meeting will be closed to the public as permitted by Tax Code Sections 41.66(d) and (d-1). Only the parties to the protest, their witnesses, and the ARB members are permitted to stay in the hearing room. The same order of proceedings as for hearings open to the public should be followed.

The ARB secretary is responsible for ensuring that a separate tape recording or written summary of testimony is kept for the closed meeting in accordance with the provisions of Comptroller Rule 9.803 generally. The proprietary or confidential evidence presented at the hearing giving rise to the closed hearing is confidential according to Tax Code Section 22.27 and shall be marked as “confidential” and maintained as confidential in the ARB records for proper handling. At the conclusion of the hearing, the ARB panel shall confirm with the parties that all proprietary and confidential information has been appropriately identified by the ARB. The confidentiality of the information must be maintained by the ARB members and disclosed only as provided by law.

After deliberation, the ARB shall reconvene in open meeting and vote to take final action on the protest deliberated in the closed meeting. There must be no mention of proprietary or confidential information during this open meeting.

4. Right to Examine and Cross-Examine Witnesses or Other Parties: Tax Code Section 41.66(b) states that “each party to a hearing is entitled to offer evidence, examine or cross-examine witnesses or other parties, and present argument on the matters subject to the hearing”. The ARB may not prohibit this

entitlement in any way; however, it may enforce time limits and dictate the order of the ARB hearings for witness examination and cross-examination. To the extent possible, the parties should be advised in advance of any time limitations the ARB has determined to impose regarding the presentation of evidence.

5. Party's Right to Appear by an Agent: The ARB shall accept and consider a motion or protest filed by an agent if an agency authorization is filed at or before the hearing on the motion or protest. The ARB may not require that an agency authorization be filed at an earlier time. The ARB may not require a person to designate an agent to represent the person in a property tax matter other than as provided by Tax Code Section 1.111.

6. Parties Right to Appear by Affidavit: A property owner has the right to appear for a hearing by filing an affidavit with the ARB instead of coming in person or sending an agent. An affidavit must: (a) identify the property owner and address; (b) state the account number and description of the property to be protested; (c) state the date and time of the hearing; (d) and state whether the property owner plans to attend the hearing in person. A form for an affidavit (Form No. 50-283) is available from the appraisal district. An affidavit must be received by the ARB prior to the scheduled time of the hearing.

A person leasing property who is contractually obligated to reimburse the property owner for taxes imposed on the property is entitled to file a protest if the property owner does not designate, under Tax Code Section 41.413, another person to act as his/her agent with the same authority and limitations as an agent designated under Tax Code Section 1.111.

## Section 9. Evidence Consideration

1. A Party's Right to Offer Evidence and Argument: The ARB may not prohibit a party's right to offer evidence and argument. However, the ARB may enforce time limits and dictate the order of ARB hearings. To the extent possible, the parties should be advised in advance of any time limitations the ARB has determined to impose regarding the presentation of evidence and argument. The ARB should, schedule permitting, provide as much time as possible to each party to a hearing to fully present evidence and offer argument.
2. Relevant Evidence: Evidence presented at a hearing should be relevant to the grounds stated in the written notice of protest. Property is generally appraised as of January 1, and changes that occur after January 1 are not relevant.
3. Exclusion of Evidence Required by Tax Code Section 41.67(d): If it is established during a protest hearing that information was previously requested under Tax Code Section 41.461 by the protesting party and that the information was not made available to the protesting party at least fourteen (14) days before the scheduled or postponed hearing, the requested information may not be used as evidence in the hearing. The ARB shall make a determination to exclude evidence under Tax Code Section 41.67(d) only if evidence presented at the hearing establishes that: (1) the information sought to be excluded as evidence was not made available at least fourteen (14) days before the hearing; and (2) the information sought to

be excluded as evidence was previously requested by the protesting party. All requests made under Section 41.461 must be physically picked up at the appraisal district office.

4. Chain of Command for All Evidence Presented: Originals or copies of any evidence presented at a hearing must be left for the inclusion of the ARB's records. Each party must also provide a copy of its evidence to the other party. Evidence shown on an electronic device (CD-ROM, memory cards, PCs, iPads, video recorders, projectors, digital cameras, cell phones) or presented in any other form will not be considered unless the required copies are provided. Written copies from electronic medium of all evidence or information submitted at the hearing must be presented for public record.

## **Section 10: Guidelines for Protests/Standards of Documentation**

The ARB has adopted Standards of Documentation which outline the types of evidence and information that are most effective. These Standards of Documentation are used by the ARB and the districts. These guidelines are available from the ARB and will help a property owner present a more effective case to either the appraisal district or ARB. Additionally, the ARB requests that each protesting property owner consider the following suggestions, which will assist the ARB's efforts to conduct fair and efficient hearings and make correct decisions. Prepare a simple, but well-organized, presentation by writing down key facts and figures in logical order. The ARB must make a decision on your protest based on the evidence presented at the hearing. Bring the original of each document you want the Board to consider at the hearing. The original copy may be retained by the ARB for its official records. If your protest is well supported by factual data, your chances for remedy are greater since the ARB can quickly and easily understand your arguments. The most persuasive evidence you can present is documented physical evidence including: appraisals, sales contracts, certified copies of closing statements, plats, photographs showing unusual deterioration, estimates of repairs, and other documents concerning the physical condition and value of the property. Comparable sales for value protests should have occurred near January 1 of the year in question and include such information as square footage, lot/land size, type of construction, age of the property, and sales from areas/subdivisions similar in characteristics. If your property is leased, income and expense statements, profit and loss statements and rent rolls are relevant. If the property is business personal property, documents such as CPA statements, audits, balance sheets, IRS returns (Form 1040, Schedule C; Form 4562), inventory records, receipts invoices, and leases pertaining to the property and rendition forms are required sources of evidence

A property owner who protests on the grounds that the appraisal of the owner's property is unequal compared to the appraisals of other properties should be prepared to address one or more of the following issues: (1) whether the appraisal ratio of the property is greater than the median level of appraisal of a reasonable and representative sample of other properties in the appraisal district; (2) whether the appraisal ratio of the property is greater than the median level of appraisal of a sample of properties in the appraisal district consisting of a reasonable number of other properties similarly situated to, or of the same general kind of character as that property; or (3) whether the appraised value of the property is greater than the median appraised value of a reasonable number of comparable properties appropriately adjusted.

Be direct, concise and honest. Stress facts and circumstances which support your protest. The property owner who simply says "This appraisal seems awfully high to me" is not likely to prevail. The fact that your property is appraised at a value greater than your neighbor's does not prove that your property was appraised

erroneously. Values from prior years or the decisions of previous ARB's do not bind the current ARB. **Each tax year stands alone.**

## Section 11. ARB Decision

When the ARB has heard all testimony and examined all evidence presented on a protest, it makes its decision to maintain, lower, or raise the value accordingly. The ARB will hear and make its recommendation on all protests scheduled before it. (If the ARB has panels, a quorum of the ARB membership later considers the individual panel's recommendations.) The final decision of the ARB, known as the "Notice of Final order/Order Determining Protest", is issued in writing and both the appraisal district and the property owner or his/her authorized agent by certified mail. A copy of the "Notice of Final Order/Order Determining Protest" from the formal hearings is signed by the ARB Chairman and specifies the ARB's disposition of the protest. Inquiries may be directed to the ARB Chairman. A property owner may have the right to appeal the ARB decision to "Binding Arbitration, to SOAH (State Office of Administrative Hearings), or to District Court.

## Section 12. Other Issues

1. Compliance with the Law, Integrity, and Impartiality: Members of the ARB shall comply with the law and should act at all times in a manner that promotes public confidence in the integrity and impartiality of the ARB.
2. Patience and Courtesy: ARB members must be patient, dignified, and courteous to parties appearing before the ARB.
3. Bias or Prejudice: Members of the ARB shall perform their ARB duties and responsibilities without bias or prejudice.
4. Confidential Information: Members of the ARB shall not disclose or use for any purpose unrelated to ARB duties confidential information acquired in the performance of ARB.
5. Required Contents That Vary by ARB: ARB model hearing procedures must comply with Comptroller Rule 9.805 concerning appraisal review board evidence exchange and retention and audiovisual equipment requirements. The rule requires that ARB procedures include specific items that may vary by ARB. The rule addresses:
  - 1) The manner and form, including security requirements, in which a person must provide the other party with evidentiary materials the person intends to offer or submit to the ARB for consideration at the hearing on a small, portable, electronic device;
  - 2) how the evidence must be retained as part of the ARB's hearing record; and
  - 3) the audiovisual equipment provided by an appraisal district, if any, for use by a property owner or the property owner's agent.

This section of the ARB's hearing procedures must address each item required in Comptroller Rule 9.805.