

Atascosa County Appraisal Review Board 2024 Hearing Procedures

The following procedures including the local hearing procedures have been adopted by the Atascosa County Appraisal Review Board, for use in all hearings before the boards.

I. ARB Membership

[Tax Code Section 5.103(b)(12), (15), and (16)]

1. Administration of ARB Appointments

ARB members have no statutory role in the process for the administration of applications or requests for appointment for membership on the ARB. If an individual is contacted by an ARB member regarding requesting an appointment to the ARB, the member must direct the individual to the person designated to receive applications or requests for ARB appointment.

2. Conflicts of Interest

Each ARB member must ensure that he or she does not have any conflict of interest that results in ineligibility to serve on the ARB or that 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 required by law. The chair must 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 cannot participate in a protest hearing. If the conflict exists due to the provisions of Local Government Code Chapter 171, the member must file an affidavit with the ARB secretary. The ARB member must file the affidavit as soon as the conflict is identified, even if it requires a delay in the conduct of the hearing. If the conflict arises from Tax Code Section 41.69, the ARB member does not have to file an affidavit but must recuse himself or herself immediately from the hearing and report the conflict to the ARB chair or secretary.

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 has interest (i.e. Tax Code Section 41.69 does not require the interest to be substantial). 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 must immediately contact the ARB chair to address the matter.

In the recusal process, the ARB member cannot hear the protest, deliberate on the protest or vote on the matter that is the subject of the protest.

3. Ex Parte and Other Prohibited Communications

ARB members must not engage in prohibited ex parte or other communications. If one or more individuals approach the ARB member and appear to engage or attempt to engage in a prohibited communication, the ARB member must immediately remove himself or herself from the conversation.

II. ARB Duties

[Tax Code Section 5.103(b) (1), (5), and (6)]

1. Statutory Duties of an ARB

Each ARB member must ensure that he or she understands the statutory duties of the ARB and complies with all statutory requirements in performing statutory duties as an ARB member. Tax Code Section 41.01 addresses the duties of the ARB and the actions they are authorized to make.

2. Notices Required Under the Property Tax Code

Each ARB member must obtain and maintain familiarity with notices required under the Property Tax Code. If an ARB member believes that any required notice is not being provided or does not meet the requirements of applicable law, the ARB member must promptly notify the ARB chair. The ARB chair must investigate each report and take appropriate action to correct all verified problems.

3. Determination of Good Cause Under Tax Code Section 41.44(b)

“Good cause” for filing late protests is not defined in Tax Code Section 41.44(b). Claims of good cause for late-filed protests must be carefully considered. The standards in making determinations of good cause under Tax Code Section 41.44(b) must be uniformly applied. The ARB should give due consideration to good cause claims in 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.

III. ARB Hearings (formal hearings, not informal meetings between property owners and appraisal district staff)

[Tax Code Section 5.103(b)(3), (4), (7), and (14)]

1. Scheduling Hearings Generally

The ARB must schedule a hearing when a timely notice of protest is filed and, in doing so, the appraisal district can provide the ARB with clerical assistance.

A person leasing property who is contractually obligated to reimburse the property owner for taxes imposed on the property is entitled to protest before the ARB the appraised value of the property if the property owner does not file a protest relating to the property. Under Tax Code Section 41.413, the lessee can designate another person to act as an agent with the same authority and limitations as an agent designated under Tax Code Section 1.111. Designated agents have the same authority and are subject to the same limitations as agents designated by property owners.

2. Scheduling Hearings for Property Owners, Agents and Qualifying Lessees

Pursuant to Tax Code Section 41.66(i), the ARB must schedule hearing requests filed by property owners or their designated agents under Tax Code Section 1.111 for a specific time and date. The ARB can schedule more than one protest hearing at the same time and date; however, the property owner or agent can request to postpone a hearing if it is not started by an ARB panel or the full ARB within two hours of the scheduled hearing time. The postponement request must contain the mailing address and email address of the person requesting the postponement. The ARB must respond in writing or by email to the postponement request not later than the 7th day after the date of receipt of the request.

3. Scheduling Hearings for Multiple Accounts

If requested by a property owner or designated agent, the ARB must schedule consecutive hearings on the same day on protests concerning up to 20 designated properties. The request must meet all requirements of Tax Code Section 41.66(j), including the required statement in boldfaced type: "request for same-day protest hearings." A property owner or designated agent can file more than one such request in the same tax year. Also pursuant to Tax Code Section 41.66(j), the ARB may schedule protest hearings concerning more than 20 properties filed by the same property owner or designated 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. ARB Panel Assignments [Tax Code sections 41.66 (k)(k-1) and 41.45(d)(d-1)]

Pursuant to Tax Code Section 41.66(k) and (k-1), if an ARB sits in panels as authorized by Tax Code Section 41.45(d) and (d-1), it must randomly assign protests. Except for panels established under Tax Code Section 6.425, the ARB, with or without clerical assistance from the appraisal district staff, may consider the property type or the protest grounds in order to assign the protest to a panel with members who have particular expertise.

Tax Code Section 41.45(b-4) allows a property owner to request that a single-member panel conduct the protest hearing. The property owner must submit the request not later than the 10th day before the hearing date in writing on the notice of protest or by a written submission. If the ARB does not accept the recommendations made by the single-panel member, the ARB can determine the protest or refer it for rehearing to a single-member panel composed of someone who did not hear the original protest.

Tax Code Section 41.66(k-1) allows a property owner or agent to request a special ARB panel to hear a complex property protest if in a county with a population of 1.2 million or more. The owner or agent must consent to a special panel reassignment and may request a postponement if they disagree with the reassignment.

Once a protest is scheduled for a specific panel, the ARB cannot reassign it to another panel without the consent of the property owner or designated agent. If the ARB reassigns a protest to another panel, the owner or designated agent may agree to the reassignment or request a postponement of the hearing. The ARB must 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. The property owner must request the postponement before the hearing date in writing, including by fax, email, telephone or in person to the ARB, an ARB panel or the ARB chair. If the requested hearing postponement is scheduled to occur before the next regular meeting of the ARB, the chair or the chair's representative may act on the request for postponement without the necessity of action by the full ARB. Unless the postponed hearing date and time are agreed to by the ARB chair or the chair's representative, the property owner and the chief appraiser, the ARB cannot postpone the hearing to a date

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

Without limit, the ARB must postpone a hearing if the property owner or designated agent shows good cause, as defined in Tax Code Section 41.45(e-2). The property owner or designated agent must request the postponement in writing, including by fax, email, telephone or in person to the ARB, an ARB panel or the ARB chair. If the postponed hearing is rescheduled to occur before the next regular meeting of the ARB, the chair or the chair's representative can act on the postponement request without the necessity of action by the full ARB. Unless the postponed hearing date and time are agreed to by the ARB chair or the chair's representative, the property owner and the chief appraiser, the ARB cannot postpone the hearing to a date less than five or more than 30 days after the date scheduled for the hearing when the postponement is sought.

Without limit, the ARB must postpone a hearing if the chief appraiser consents to the postponement. The chief appraiser must request the postponement in writing, including by fax, email, telephone or in person to the ARB, an ARB panel or the ARB chair. If the postponed hearing is rescheduled to occur before the next regular meeting of the ARB, the chair or the chair's representative can act on the postponement request without the necessity of action by the full ARB. Unless the postponed hearing date and time are agreed to by the ARB chair or the chair's representative, the property owner and the chief appraiser, the ARB cannot postpone a hearing to a date less than five or more than 30 days after the date scheduled for the hearing when the postponement is sought.

The postponement request must contain the mailing address and email address of the person requesting the postponement. The ARB must respond in writing or by email to the postponement request not later than the 7th day after the date of receipt of the request.

6. Postponements Under Tax Code Section 41.45(e-1)

A property owner or owner's agent who fails to appear at the hearing is entitled to a new hearing if the property owner or owner's agent files, not later than the fourth day after the date the hearing occurred, a written statement with the ARB showing good cause, as defined in Tax Code Section 41.45(e-2), for the failure to appear and requesting a new hearing.

The postponement request must contain the mailing address and email address of the person requesting the postponement. The ARB must respond in writing or by email to the postponement request not later than the 7th day after the date of receipt of the request.

7. Postponements Under Tax Code Section 41.45(g)

The ARB must postpone a hearing to a later date if:

- (1) the property owner or the owner's agent is also scheduled to appear at an ARB protest hearing in another appraisal district;
- (2) the other scheduled ARB protest hearing is scheduled to occur on the same date as the hearing set by this ARB;
- (3) the hearing notice delivered to the property owner or the owner's agent by the other ARB bears an earlier postmark than the hearing notice delivered by this ARB or, if the postmark date is identical, the property owner or agent has not requested a postponement of the other hearing; and
- (4) the property owner or the owner's agent includes with the postponement request a copy of the hearing notice delivered to the property owner or the owner's agent by the other ARB.

8. Postponements Under Tax Code Section 41.66(h)

The ARB must postpone a hearing (one time only) if the property owner or the 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 postponement request must contain the mailing address and email address of the person requesting the postponement. The ARB must respond in writing or by email to the postponement request not later than the 7th day after the date of receipt of the request.

9. Postponements Under Tax Code Section 41.66(i)

The ARB must schedule protest hearings filed by property owners or their designated agents under Tax Code Section 1.111 for a specific time and date. The ARB can schedule more than one protest hearing at the same time and date; however, a property owner or agent can request to postpone a hearing if it is not started by an ARB panel or the full ARB within two hours of the scheduled hearing time. The postponement request must contain the mailing address and email address of the person requesting the postponement. The ARB must respond in writing or by email to the postponement request not later than the 7th day after the date of receipt of the request.

10. Postponements Under Tax Code Section 41.66(k)(k-1)

Once the ARB schedules a hearing by a specific panel, the ARB cannot reassign it to another panel without the consent of the property owner or designated agent. If the ARB reassigns a protest to another panel, a property owner or designated agent may agree to reassignment or request a hearing postponement. The ARB must postpone the hearing on that request. A change of panel members because of a conflict of interest, illness or inability to continue participating in hearings for the remainder of the day does not constitute panel reassignment.

A property owner or agent must consent to a special panel ARB hearing reassignment or

request a postponement if they disagree with the reassignment. A change of special panel members because of a conflict of interest, illness or inability to continue participating in hearings for the remainder of the day does not constitute a special panel hearing reassignment.

The postponement request must contain the mailing address and email address of the person requesting the postponement. The ARB must respond in writing or by email to the postponement request not later than the 7th day after the date of receipt of the request.

IV. Conduct of ARB Hearings (formal hearings, not informal meetings between property owners and appraisal district staff)

[Tax Code Section 5.103(b)(2), (9), and (10)]

1. Conducting Hearings Open to the Public

This introductory statement must read at the beginning of each hearing:

We are the appraisal review [board or panel] that will hear your protest today. We are not employees of the appraisal district. We are appointed to perform an independent review of your protest. You can complete a survey regarding your experience today [provide instructions on how to fill out the survey]. The survey is voluntary. You also have the right to appeal our decision. We will provide the appeal information to you with our determination.

The ARB or ARB panel does not have to read the statement above if the owner or agent has previously appeared before the ARB or any ARB panel for the ARB for that county that same day.

ARBs should conduct most protest hearings in the following order:

- a. Commence the hearing and announce the assigned protest number, property location, property owner and other identifying information.
- b. Announce that, in accordance with Tax Code Section 41.45(h), the parties must provide all written and electronic material that has not been provided.
- c. State 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 they must give all testimony under oath and swear-in

- all witnesses who plan to testify.
- g. Ask the 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 will present evidence (documents and/or testimony). If witnesses are present, the property owner or agent can examine the witnesses as part of the presentation of evidence. At the end of the presentation, the property owner or agent must state an opinion of the property's value (if applicable).
 - i. Next, the appraisal district representative may cross-examine the property owner, the agent or representative and/or witnesses.
 - j. If the property owner or agent presented his/her case first, the appraisal district representative will present evidence (documents and/or testimony) next. If witnesses are present, the appraisal district representative can examine the witnesses as part of the presentation of evidence. At the end of the presentation, the appraisal district representative must state an opinion of the property's value (if applicable).
 - k. Then, the property owner or agent can cross-examine the appraisal district representative and/or witnesses.
 - l. The parties cannot examine or cross-examine the ARB members.
 - m. The party presenting its case first can offer rebuttal evidence (additional evidence to refute evidence presented by the other party).
 - n. The other party can then offer rebuttal evidence.
 - o. The party presenting its case first must make its closing argument and state the ARB determination being sought.
 - p. The party presenting its case second must make its closing argument and state the ARB determination being sought.
 - q. The ARB or panel chair must state that the hearing is closed.
 - r. The ARB or panel must deliberate orally. No notes, text messages, or other forms of written communication are permitted.
 - s. The ARB or panel chairman must ask for a separate motion for each matter that was the subject of the protest hearing. The motion should include the exact value or issue protested. The ARB must take a vote and a designated appraisal district staff person or ARB member must record it. The parties must make separate motions and the ARB must make separate determinations for each protested issue (i.e., excessive appraisal and unequal appraisal must have separate ARB motions and determinations). Single-member panels must make a recommendation on each motion submitted under protest, however, the ARB will ultimately accept the panel's determination, make its own determination on the protest, or refer the matter for rehearing to a single-member panel composed of someone who did not hear the original protest. Special panels appointed in certain counties must make a recommendation on each motion submitted under protest, however, the ARB will ultimately accept the panel's determination or refer the matter

for rehearing to a another special panel composed of members who did not hear the original protest. If the ARB does not have at least three other special panel members available, the ARB may make the determination.

- t. Thank the parties for their participation and announce the ARB determination(s) and that an order determining protest will be sent by certified mail or email in counties with populations greater than 120,000 where property owners can submit a request form for electronic delivery of the notice of determination from the ARB. Provide the property owner or agent documents indicating that the members of the board hearing the protest signed the required affidavit.

If the ARB members use computer screens during ARB hearings for reviewing evidence and other information, the ARB must make computer screens 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 ARB provide the property owner or agent with a separate screen).

If a chief appraiser uses audiovisual 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 agent during the hearing. See section VI, 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. The parties must direct all communications 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.

Tax Code Section 41.68 and Comptroller Rule 9.803 require that the ARB keep records for each ARB proceeding. This includes the ARB retaining evidence offered or submitted by the parties as required by Tax Code Section 41.45 and Comptroller rules 9.803 and 9.805. The ARB secretary is responsible for ensuring proper record keeping, maintenance and retention.

2. Conducting Hearings by Telephone or Videoconference Call

Tax Code Section 41.45(n) allows a property owner initiating a protest to offer evidence or argument by affidavit without physically appearing. Tax Code Section 41.45(b-1) requires a property owner to notify the ARB by written request not later than the 10th day before the date of the hearing if the property intends to appear remotely.

To offer evidence or argument at a hearing conducted remotely, a property owner must submit a written affidavit of any evidence before the hearing begins. A property owner is responsible for providing access to a hearing conducted remotely to another person the owner invites to participate in the hearing.

Tax Code Section 41.45(b-2) requires the ARB to provide the telephone number for conducting the teleconference call or the URL address for conducting the videoconference (if offered in that county). The ARB must hold the hearing in a location with equipment that allows all ARB members and parties to the protest in attendance to hear and, if applicable, see the property owner's argument.

3. Conducting Hearings Closed to the Public [Tax Code Section 41.66(d), (d-1)]

The chief appraiser and the property owner must file a joint motion to request a closed hearing due to intent to disclose proprietary or confidential information that will assist the ARB in determining the protest.

The ARB or panel chair must convene the hearing as an open meeting and then announce the closed meeting as permitted by Tax Code Section 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 ARB must follow the same order of proceedings as for hearings open to the public.

The ARB secretary must keep a separate tape recording or written summary of testimony for the closed meeting in accordance with 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. The ARB must mark as "confidential" and maintain it as confidential in the ARB records for proper handling. At the conclusion of the hearing, the ARB panel must confirm with the parties that all proprietary and confidential information has been appropriately identified by the ARB. The ARB members must maintain the confidentiality of the information and disclose only as provided by law.

After deliberation, the ARB must reconvene in open meeting and vote or take final action on the protest deliberated in the closed meeting. The ARB and parties cannot mention of the proprietary or confidential information during the 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 cannot prohibit this entitlement in any way; however, it may enforce time limits and dictate the order of ARB hearings for

witness examination and cross-examination. To the extent possible, the ARB should advise the parties in advance of any time limitations that the ARB intends to impose regarding the presentation of evidence.

5. Party's Right to Appear by an Agent

A person leasing property who is contractually obligated to reimburse the property owner for taxes imposed on the property can file a protest if the property owner does not and to 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.

V. Evidence Considerations

[Tax Code Section 5.103(8), (11), and (13)]

1. A Party's Right to Offer Evidence and Argument

The ARB cannot prohibit a party's right to offer evidence and argument but may enforce time limits and dictate the order of ARB hearings. To the extent possible, the ARB should advise the parties in advance of any time limitations the ARB intends 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. Prohibition of Consideration of Information Not Provided at the ARB Hearing [Tax Code Section 41.66(e)]

In a protest hearing, the ARB cannot consider any appraisal district information on a protest that was not presented to the ARB during the protest hearing. In order for the ARB to consider any appraisal district record (i.e., appraisal roll history, appraisal cards), one of the parties must present it as evidence (e.g. chief appraiser, appraisal district representative, property owner, agent or witness) at the protest hearing.

3. Exclusion of Evidence Required by Tax Code Section 41.67(d), (e)

If it is established during a protest hearing that the protesting party previously requested information under Tax Code Section 41.461 and that the opposing party did not deliver the information to the protesting party at least 14 days before the scheduled or postponed hearing, the opposing party cannot use or offer the requested information not made available in any form as evidence in the hearing. The ARB must 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 delivered at least 14

- days before the hearing; and
- 2) the information sought to be excluded as evidence was previously requested by the protesting party.

Tax Code Section 41.67(e) prohibits the chief appraiser from offering evidence at a hearing in support of a modification or denial of an exemption or application unless:

- 1) the chief appraiser provided the reasoning for the modification or denial to the property owner in writing no later than the 14th day before the hearing date; and
- 2) evidence establishes that the additional reason was not known by the chief appraiser at the time the chief appraiser delivered the original notice of modification or denial.

VI. Other Issues

[Tax Code Section 5.103(17)]

1. Compliance with the Law, Integrity, and Impartiality

ARB members must comply with the law and always act 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

ARB members must perform their ARB duties without bias or prejudice.

4. Confidential Information

ARB members must not disclose or use confidential information acquired in the performance of ARB duties for any purpose unrelated to ARB duties.

5. Use of Audiovisual Equipment

The property owner and the owner's agent may not access the Appraisal District's network or Internet connection nor any of the Appraisal District's technology or equipment other than that made available herein. The Appraisal District and the property owner or the owner's agent may use audiovisual equipment with specifications that are different from those in these local hearing procedures if the parties agree to do so in writing or verbally agree as shown in the audio recording of the hearing.

The Board understands that Appraisal District will be using audiovisual equipment during Board

hearings. The equipment used may include a window based computer and one or more monitors. The Board also understands that Appraisal District shall make the same or similar audiovisual equipment available for use at the hearing by the property owner or the owner's agent. The audiovisual equipment made available shall be capable of reading and accepting the same types of file formats and devices accepted by the Board. In the alternative, property owners and their agents may bring their own audiovisual equipment for their presentation of evidentiary materials at Board hearings. If the operation of audiovisual equipment at the hearing requires access to and connection with the Internet for the presentation, the parties must provide their own Internet connection and access through their own service provider.

6. Exchange of Evidence/Compliance with Tax Code Section 41.461

Before or immediately after a hearing begins, the Appraisal District and the property owner or the owner's agent shall each provide the other party with a duplicated set of the evidentiary materials the person intends to offer or submit to the Board for consideration at the hearing. One set of these materials is to be exchanged with and retained by the other party, and another set of these materials is to be provided to and retained by the Board as evidence for its records as required under Comptroller Rule §9.803 (relating to Requirements for Appraisal Review Board Records).

The duplicated material sets shall be produced in either paper or electronic form. Evidentiary materials produced in electronic form shall be saved in an acceptable file format type and downloaded to an acceptable small, portable, electronic device to be retained by the Board.

The Board will accept the following electronic file types on CD and USB flash drives only: Pictures: .jpg, .jpeg, .bmp, .tif; PDF: .pdf; Excel: .xls, .xlsx; Documents (Word, Text): .doc, .docx, .rtf, .txt. For security purposes, the electronic files on devices provided to the Board must be capable of being scanned or reviewed for the presence of any malicious software or computer viruses before acceptance by or exposure to the recipient's computer system. The Board will not accept or consider evidence on PCs, tablet computers, smart phones, PDAs, video recorders, projectors, digital cameras, cell phones or any other medium that cannot be retained by the Board.

ADOPTED BY THE APPRAISAL REVIEW BOARD OF ATASCOSA COUNTY this
9th day of May, 2024.


CHAIRPERSON

ATTEST:


VICE CHAIRMAN

**Atascosa County Appraisal Review Board
Local Hearing Procedures**

1. Accommodations

If timely requested in writing a reasonable time in advance of the hearing, reasonable accommodations will be made for persons who do not speak English or who are disabled.

2. Jurisdiction and Scope

The Board will take no action on a matter if they lack jurisdiction to do so, if a protest or motion has been cancelled or withdrawn, if the protesting or moving party and the Chief Appraiser agree to a resolution, even when reached during a hearing, or if the protesting or moving party fails to appear at their scheduled hearing. The Board reserves the right to deny a hearing on any matter that it does not have jurisdiction or authority to determine. The scope of the Board's determinations during hearings shall be limited to matters cited in the notice of protest or other written request for relief to the Board.

3. Conduct

The Board will not tolerate abusive language or disruptive behavior during its meetings and hearings. The Chair will admonish any person engaging in such behavior and if it is not corrected, may call security personnel to remove the person. If the person removed is a party or a witness, the hearing will proceed without further testimony or evidence from that person. The Panel will then entertain a motion to determine the protest on the basis of the evidence and argument presented. The protest will otherwise be determined with the same careful consideration as all others.

4. Good Cause for Late-filed Protests

When a property owner files a protest after the legal deadline but before the Board has approved the appraisal records, the Board will make a determination as to whether the property owner had good cause for the failure to file the protest on time. The Board will make this determination of good cause based solely upon the property owner's written explanation of good cause prior to scheduling any hearing. Good cause, for the purpose of making this specific good cause determination, is strictly limited to reasons that are unforeseen by the property owner or agent and beyond his or her control. Examples include 1) the property owner is on active military duty; 2) the property owner is in the hospital or under a doctor's care at the time the deadline expired; or 3) there has been a recent death in the property owner's immediate family. Good cause, for the purpose of making this specific determination, is not a reason that includes: being out of the area, being out of the state, being out of the country, or failing to recognize the deadline. The decision to allow a hearing on a late-filed protest received before the Board's deadline to approve the appraisal records based upon the demonstration of the requisite good cause is to be determined by the Board, in its sole discretion. If the Board determines good cause exists, a protest filed after the legal deadline but before the Board has approved the appraisal records shall be scheduled for a hearing.

5. Postponements

Granting any postponement does not require the delivery of any additional written hearing notice(s) to the property owner.

Good cause for the purpose of determining whether a property owner or agent is entitled to a new hearing on their protest or motion following a failure to appear at a scheduled hearing or for the purpose for determining whether a property owner or agent is entitled to a "good cause" postponement means a reason that includes an error or mistake that:

- a. Was not intentional or the result of conscious indifference; and
- b. Will not cause undue delay or other injury to the Board.

6. Testimony

All persons who appear before the Board in person shall be sworn and shall testify under oath. If any individual refuses to take an oath or be sworn, the Board's secretary shall note this refusal for the record before the Board hears testimony from the refusing individual.

7. Authorization

Proper authorization for someone to claiming to represent a property owner must be established before a hearing can begin. If the proper form required for an agent designated under Tax Code Section 1.111 or other proper written authorization has not been filed with the District or presented to the Board before a hearing begins, the protest will be dismissed.

8. Exchange of Evidence/Compliance with Tax Code Section 41.461

Before or immediately after a hearing begins, the Appraisal District and the property owner or the owner's agent shall each provide the other party with a duplicated set of the evidentiary materials the person intends to offer or submit to the Board for consideration at the hearing. One set of these materials is to be exchanged with and retained by the other party, and another set of these materials is to be provided to and retained by the Board as evidence for its records as required under Comptroller Rule §9.803 (relating to Requirements for Appraisal Review Board Records).

The duplicated material sets shall be produced in either paper or electronic form. Evidentiary materials produced in electronic form shall be saved in an acceptable file format type and downloaded to an acceptable small, portable, electronic device to be retained by the Board.

9. Time Limits

In general, the hearing shall be limited to 15 minutes. The Board shall, in its discretion, allow additional time in particularly complicated matters, or shorten time when the presentation is repetitive, disruptive, irrelevant or otherwise deemed superfluous.

10. Burden of Proof

The Board shall keep in mind while evidence is being presented that the Appraisal District has the burden of proof in hearings on protests over the appraised or market value of a property, as well as in hearing on protests on unequal appraisal. In those instances, the Appraisal District must prove the value is correct by a preponderance of the evidence. The property owner or agent will have the burden of proof on all other matters. The Board shall also keep in mind that the burden of proof may vary in accordance with Tax Code Sections 41.43(a-1), 41.43(a-2), 41.43(a-3), 41.43(d). If a statutorily required burden of proof is met by the party bearing such burden, the ARB must make determinations based on the weight of the evidence.

presented by both parties. Meeting the burden of proof standard does not automatically cause the party with the burden to prevail.

11. Protests filed pursuant to Tax Code Section 41.411

a. Filing deadlines

Protests for failure to give notice under Section 41.411 must be filed before the taxes on the subject property become delinquent.

If a property owner files such a protest on or after the delinquency date, but not later than the 125th day after the property owner in the protest filed claims to have first received written notice of the taxes in question, the property owner will be entitled to a hearing solely on the issue of whether one or more taxing units delivered a tax bill.

If at that hearing the Board determines that all of the taxing units failed to timely deliver a tax bill, the Board shall determine the date on which at least one taxing unit first delivered written notice of the taxes in question, and the delinquency date for purposes of Tax Code Section 41.44 shall be postponed until the 125th date after that date.

b. Prepayment Requirement

A property owner who files a protest under Section 41.411 must pay the amount of taxes due on the portion of the taxable value of the property subject to the protest that is not in dispute before the delinquency date or the property owner forfeits the right to proceed to a final determination of the protest. On the motion of any party, the board shall hold a hearing to review and determine compliance with this requirement.

If the board determines that the property owner has not substantially complied with the prepayment requirement, it will dismiss the pending Section 41.411 protest. If the board determines that the property owner has substantially but not fully complied the , it may set such terms and conditions as it determines are reasonable, and shall dismiss the pending protest unless the property owner fully complies with the board's conditions within 30 days. A fully executed agreement between the Property owner and *** for installment payment of taxes, along with proof of compliance with it, will be accepted as proof of compliance.

If a property owner has filed an oath of inability to pay the taxes at issue, the ARB may excuse them from the prepayment requirement if it determines that such prepayment would constitute an unreasonable restraint on the property owner's right of access to the board. The ARB may require the property owner to comply with such terms and conditions it determines may be reasonably required before allowing the underlying no-notice protest to be heard.

12. Calculation procedure for Tax. Code Section 25.25(d) motions to correct

When the Board receives a motion to correct the appraisal records filed pursuant to Tax. Code Section 25.25(d), the Board will first determine whether the requesting party qualifies for relief under Tax. Code Section 25.25(d) by first determining the property's correct value.

After determining the correct value of the property, the Board will determine whether a 1/3 error exists by multiplying the property's correct value by 1.33.

If the total value produced by this calculation is equal to or exceeds the appraised value of the subject property on the appraisal roll, the Board will determine that no error exists in the appraisal roll and deny the motion to correct. If the total value produced by the aforementioned calculation is more than the appraised value of the subject property on the appraisal roll, the Board will determine that an error exists, grant the motion to correct, and adjust the appraised value of the property on the appraisal roll to the correct value. If equal to or less than this value, the motion will be denied.

13. Standards of Documentation

The Board has adopted the attached Standards of Documentation which set forth examples of the types of data property owners, agents, tax consultants and all other parties appearing before the Board should consider presenting at a hearing. These Standards of Documentation are intended to identify examples of the data that is typically the best available information concerning the market value of various types of property that can be protested. The types of data identified on the forms are not intended to be exhaustive or exclusive.

14. Affidavit of Evidence

Property owners who file affidavits of evidence are required to state in the affidavits whether or not they intend to appear at the hearing and that the affidavit may be used only if they do not appear at the hearing. If the affidavit indicates that the property owner will not appear at the hearing or does not state that he or she will appear, "the appraisal review board is not required to consider the affidavit at the scheduled hearing and may consider the affidavit at a hearing designated for the specific purpose of processing affidavits."

15. Telephone Hearing Procedure

A property owner wishing to appear for a hearing by telephone must:

- a) notify Board in writing not later than the **tenth (10th) day before the date of their hearing**; and
- b) provide any evidence in the form of an affidavit filed before the hearing begins.

A property owner may not offer evidence by telephone. Evidence includes facts and opinions. The owner may comment on evidence that is presented through an affidavit or evidence presented by the Appraisal District. Board members will not ask a property owner to present evidence by telephone.

A property owner is encouraged to submit their affidavit at least five (5) days before a scheduled hearing to ensure adequate time for processing. The Texas Comptroller of Public Accounts,

Property Tax Assistance Division, has a Form 50-283, Property Owner's Affidavit of Evidence, which can be used to submit evidence to the Board. The form is available on the Comptroller's website.

The property owner's affidavit or an accompanying document must state the property owner's name, address, property account number and it must provide a telephone number for the Board (or a panel of the Board) to connect with the property owner. The property owner is responsible for ensuring a clear connection from his/her end of the telephone and is encouraged to use a land-line telephone or to call from a location with a strong, reliable connection to a cellular network or to use a strong internet connection if using a VOIP telephone.

A representative of the Board (or a panel of the Board) will contact a property owner using the telephone number provided by the property owner at the assigned time for a hearing. The property owner is responsible for being available by telephone at the assigned time for a hearing. If the Board (or a panel of the Board) is not available to hold the hearing right away, the representative initiating the call to the property owner will advise the property owner that the owner may be placed on hold or may be called back. A property owner placed on hold is responsible for staying on the line and listening for the Board (or a panel of the Board) to connect. The property owner is also responsible for staying available by telephone if they are informed that the Board (or a panel of the Board) is not available to hold the hearing right away.

If necessary, the property owner should call 830-569-8339 to connect or reconnect with a representative of the Board (or a panel of the Board).

If the Board (or a panel of the Board) is unable to connect or reconnect with the property owner, the property owner will forfeit the opportunity to participate in the hearing by telephone. If a connection with the property owner cannot be established or is lost during a hearing and cannot be reestablished within a few minutes, the Board (or a panel of the Board) will proceed with the hearing and the property owner will have no further opportunity to participate in the hearing by telephone. In that event, the Board (or a panel of the Board) will conduct the hearing(s) via appearance by affidavit or if no affidavit has been submitted, the Board (or a panel of the Board) will make a determination using the information, evidence and testimony available within the hearing.

If the Board (or a panel of the Board) determines that the property owner has forfeited the right to participate in a hearing by telephone by failure to appear, the Board (or a panel of the Board) will proceed to hear or dismiss the protest without the participation or further participation of the property owner. In that event, the Board (or a panel of the Board) may conduct the hearing(s) via appearance by affidavit or if no affidavit has been submitted, the Board (or a panel of the Board) may make a determination using the information, evidence and testimony available within the hearing or, if appropriate, dismiss the protest for failure to appear, in their sole discretion. The Board's decision (or a recommendation of a panel of the Board) will not be changed even if the property owner successfully contacts the Board or a representative of the Board by telephone at a later time.

APPRAISAL REVIEW BOARD FOR THE
ATASCOSA CENTRAL APPRAISAL DISTRICT
SUGGESTED STANDARDS OF DOCUMENTATION

Appraisal Review Board hearings are informal, and are not required to comply with the Rules of Evidence applicable to court proceedings. Nevertheless, the following examples are presented to assist the Property Owner to make a persuasive presentation.

RESIDENTIAL REAL ESTATE
TYPE OF DATA

Proving Value by Sales Price of Subject Property

A signed and dated closing statement is often helpful evidence of market value and will include a description of the property being transferred. A copy of the sales contract and the volume and page number of the deed filing may also be useful in some cases.

Sales of Comparable Properties

Data on sales of comparable properties should include the following information if available

1. Property Address
2. Sales Date
3. Sales Price
4. Seller' name
5. Buyer;s name
6. Volume & Page Number
10. Appraisal of subject property,

Proof of Physical,
Functional or Economic Obsolescence

This type of information can be documented in a variety of ways. The best types of documents are usually estimates for repairs from contractors and photographs of physical problems.

BUSINESS PERSONAL PROPERTY
TYPE OF DATA

Suggested evidence for business personal property cases appearing include.

1. CPA Statements
2. Balance Sheets
3. IRS Returns
4. Bookkeeping accounts, records, journals, ledgers and inventories showing acquisition by year of purchase.
5. Receipts, invoices or leases pertaining to the property in question.

6. A statement of general accounting policy and procedures, especially concerning the capitalization policy and the basis of depreciation. The statement will also address inventory methods and if physical inventory equals book inventory.

COMMERCIAL REAL ESTATE

Sale of Subject

Closing statement documenting sales if sold during last 3 years -, including a description of the property being transferred and volume and page,. Sales contract - (Same as above).

Basis of sale - Sale was based on actual income and expense data, or pro forma income and expense data, etc. Appraisal - If an appraisal was made for any purpose, we recommend you submit a complete copy of appraisal report and a survey of the property.

Income Approach

Previous year rent roll, rent summary and income statement (typically 3 years of data should be provided).

Documentation of lease offering rates, lease concessions, effective lease rates and current and historical occupancy,

Market Approach

Independent Fee Appraisals - Complete copy of the appraisal report.

Confirmed sales and photographs of comparable properties the detail would include:

- | | |
|-------------------------|--|
| 1. Property Description | 8. Date of Contract |
| 2. Location | 9. Volume and Page |
| 3. Land Area | 10. Sales Price |
| 4. Building Area | |
| 5. Year Built | 12. Basis of Sale (Actual or Pro Forma Income) |
| 6. Seller | 13. Source |
| 7. Buyer | |