Hartley County Appraisal District
Appraisal Review Board
Policy & Procedures

General Information

An appraisal district board of directors appoints the Appraisal Review Board (ARB) members by selecting citizens from the community. The Hartley County ARB is a 5 member board. The appraisal district board also hires the chief appraiser and sets the budget. The directors, however, have no authority to set values or appraisal methods. The chief appraiser carries out the appraisal district's legal duties, hires the staff, appraises property and operates the appraisal office.

The ARB is the administrative review arm of the property tax system, and the ARB is a quasi-judicial entity with responsibility to resolve disputes between property owners and appraisal districts. The ARB is a separate entity from the appraisal office and serves a different function.

The ARB only has authority over protests submitted to it. The ARB has no role in the day-to-day operations of the appraisal office or in appraising property. It cannot order the reappraisal of a category of property or otherwise instruct the appraisal staff about how to perform its job.

The Tax Code requires that in deciding these issues, all taxable property must be appraised at market value unless an exemption or special appraisal applies and also that all such property must be treated fairly and equitably in comparison with others. The Tax Code also authorizes the ARB to adopt procedures for hearings it conducts.

The Hartley County Appraisal Review Board has adopted the following procedures in order to assist in carrying out the duties and responsibilities as required by law:

Administrative Procedures

1. *The Chief Appraiser begins the review process by formally transferring the appraisal records to the ARB. The board will meet at any time at the call of the chairperson (Tax Code 6.42b). A majority of the board may call a meeting of the board at any time. The open meeting law applies any time a quorum of the ARB is together.*
2. *Newly appointed and re-appointed ARB members must take an Oath of Office and sign a statement of Elected/Appointed Officer (Texas Secretary of State Forms 2204 & 2201) before beginning a term of office.*
3. *Robert's Rules of Order will govern the conduct of all meetings of the board. Where Robert's Rules are in conflict with the rules of this board, the rules of the board will govern. In that event, the person chairing the board may vote or make motions on any matter. In no other circumstance will the person chairing the board vote unless the vote is for the purpose of breaking a tie vote.*
4. *The board will keep minutes of meetings other than hearings. The minutes will constitute the record of meetings of the board.*
5. *A majority of the ARB shall constitute a quorum.*
6. *The ARB members are required to complete a training course supervised by the Comptroller. The board members must take the course before they can participate in the ARB hearings. New ARB members **must** take the ARB comprehensive training seminar. Returning ARB members **must** take the advanced ARB training seminar. ARB members **must** also complete mandatory training for public officials on the Texas Open Meetings Act and Texas Public Information Act.*

Hartley County Appraisal District will accept protests by electronic communication, either faxed or by email (hartleyappr@hartleycad.com) provided the hard copy will be mailed or delivered to the district.

I. ARB Membership
[Tax Code Section 5.103(b)(16), (15), and (12)]

1. Administration of ARB Appointments

ARB members are not provided any statutory role in the process for the administration of applications or request for appointment for membership on the ARB. 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.

A. Officers

1. *The officers of the ARB shall be the Chairperson and Secretary.*
2. *Property Tax Code section 6.42 (a) The board of directors of the appraisal district by resolution shall select a chairman and secretary from among the members of the ARB.*
3. *The Chairperson will preside over meetings of the board and perform all other duties and responsibilities as these rules require. The Chairperson will vote only on an issue in the event of a tie vote by the board.*
4. *The Secretary shall be responsible for overseeing the keeping of minutes for all board meetings, for overseeing the keeping of all records of the board and for determining that all notices by the board are sent. The Secretary may delegate any of the above responsibilities to members of the appraisal district staff provided by the Chief Appraiser for that purpose. The Secretary shall perform all other duties and responsibilities as these rules and the law require.*

2. Conflicts 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 chairman in addition to any other individual or entity as may be provided by law. The chairman 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 a protest hearing. 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. If the conflict arises from Tax Code Section 41.69, no affidavit must be filed; however, the ARB member must recuse him or herself immediately from the hearing and report the conflict to the chairman or secretary of the ARB.

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 or not he or she has a conflict of interest that might prohibit his or her involvement, the member shall immediately contact the ARB chairman to address the matter.

A member of the review board may not participate in the determination or hearing of any protest in which he or she has any ownership interest in a property that is the subject of the protest. A member of the ARB may not participate in the determination or hearing of any protest in which he or she is related by affinity within the second degree or by consanguinity within the third degree. [Tax Code 41.69]

In the recusal process, the ARB member not only may not vote on the matter that is the subject of the protest, but also may not hear or deliberate on the protest.

3. 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 members shall immediately remove him or herself from the conversation.

A member of the ARB may not communicate with another person regarding any matter relating to a protest other than matters necessary for hearings or other than in other proceedings before the board at which the property is compared to other property or used in a sample of properties. At the beginning of each hearing, each member of the ARB shall execute an affidavit stating that they have not communicated about the property under protest. If a member of the ARB cannot sign such affidavit, the member shall excuse himself from further hearing of that protest.

II. ARB Duties

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

1. Statutory Duties of an ARB

Each ARB member is responsible for ensuring that he or 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.

2. Notices Required under the Property Tax Code

Each ARB member is responsible for obtaining and maintaining familiarity with notices required under 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 chairman. The ARB chairman shall investigate each such 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 should be carefully considered and standards in making determination 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 while not undermining or contravening laws related to filing deadlines or the orderly and expeditious fulfillment of ARB duties.

The board must hear a protest if the taxpayer initiating the protest timely files a notice of protest pursuant to Texas Property Tax Code 41.44 (The board may hear a protest when requested by a property owner who has not timely filed a notice of protest only if the property owner shows good cause for late filing. "Good Cause" shall include medical emergency, jury duty, military assignment or a death in the family. Offshore workers and military personnel out of the country may file a protest after the usual deadline.

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 shall schedule a hearing when a timely notice of protest is filed and, in doing so, may be provided with clerical assistance by the appraisal district.

The ARB will conduct an evening hearing (after 5:00 PM) on the regular schedule hearing date only if needed. The ARB will complete all hearings on the scheduled day so that no weekend hearings will be necessary.

A property owner may appear by affidavit rather than appearing personally or by agent. An affidavit must be considered by the board only if

(1) It contains statements that the evidence or argument presented in the affidavit is true and correct;
(2) It is attested to before an officer authorized to administer oaths (such as a notary or judge);
(3) It is submitted to the board and read by the Secretary of the board out loud to all members and those present before the board begins the hearing on the protest. [Tax Code 41.45(b)]
(4) An owner may use Comptroller form 50-283 for this purpose.

2. Scheduling Hearings for Property Owners not Represented by Agents

Pursuant to Tax Code Section 41.66(i), hearings filed by property owners not represented by 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 is not started by an 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. 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 day after the date of receipt of the request.

3. Scheduling Hearings for Multiple Accounts

If requested by a property owner or a designated agent, hearings on protests concerning up to 20 designated properties shall be scheduled on the same day by the ARB. 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." No more than one such request may be filed in the same tax year by a property owner or a designated agent. Also, pursuant to the Tax Code Section 41.66 (j), the ARB may schedule hearings on protests 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 Section 41.66(j).

4. ARB 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 the staff of the appraisal district, 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 a designated agent. If the ARB has cause to reassign a protest to another panel, the owner or designated 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 the 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 or to the ARB chairman. If the hearing for which the postponement is requested is scheduled to occur before the next regular meeting of the ARB, the chairman or the chairman's representative may take action on the request postponement without the necessity of action by the full ARB. Unless the date and time of hearing as postponed are agreed to by the ARB chairman or the chairman'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 or the ARB chairman. If the hearing for which the postponement is requested is scheduled to occur before the next regular meeting of the ARB, the chairman or the chairman's representative may take action on the request for postponement without the necessity of action by full ARB. Unless that date and time of the hearing as postponed are agreed to by the ARB chairman or chairman'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 or the ARB chairman. If the hearing for which the postponement is requested is scheduled to occur before the next regular meeting of the ARB, the chairman or the chairman'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 postpone are agreed to by the ARB chairman or the chairman'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. Postponement 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 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.

7. Postponements Under Tax Code Section 41.45(g)

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

(1) the owner of the property or the owner's 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 the owner's 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; and
(4) the property owner or the owner's agent includes with the request for a postponement a copy of the notice of hearing delivered to the property owner or the owner's agent by the other ARB.

8. Postponement Under Tax Code Section 41.66(h)

The ARB shall postpone a hearing (one time only) if the property owner requests additional time to prepare for the hearing and establishes that the chief appraiser failed to comply with Tax Code Section 41.461. Only the property owner may request a postponement for this reason. The request for postponement must contain the mailing address and email address of the person requesting the postponement. The ARB shall respond in writing by email to the request for postponement not later than the seventh day after the date of receipt of the request.

9. Postponements Under Tax Code Section 41.66(i)

Hearings on protests filed by property owners not represented by 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 is not started by the ARB within two hours of the scheduled hearing time, the ARB is required to postpone the hearing, if a postponement is request by the property owner. 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 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 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 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 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 should be read 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. At the end of the hearing, you may complete a survey regarding your experience today on the front computer, someone will assist you in getting started. The survey is voluntary. You also have the right to appeal our decision. Appeal information will be provided to you with our determination.

For most protests hearings, the hearing should be conducted in the following order:

a. Commence the hearing and announce the assigned protest number, property location and owner, and other identifying information.
All cases scheduled for hearings will be assigned a cause number as they are received to identify the case during the proceedings of the board.
b. Announce that, in accordance with Tax Code Section 41.45(h), all written and electronic material that has not been provided must be provided.
The appraisal records for the property(ies) under protest will be admitted into the record. Any original documents will be copied for ARB records.
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.

Hearings shall be informal to the greatest extent possible. Pursuant to the terms of Chapter 551, Texas Government Code, hearings are open to the public, except when an executive session is permitted by law. A copy of these Hearings Procedures shall be posted in the room in which the hearing is held. An employee of the appraisal district will be designated as "Secretary to the ARB". This person, in accordance with Chapter 41 and other applicable sections of the Property Tax Code shall schedule and provide notices of hearings.

The Chairperson shall preside over all hearings of the board. All proceedings will be audio recorded.

The board, sitting as a whole, shall determine any protest heard by the board

Due to time constraints, residential/land protest will be allowed a 15 minute time limit and commercial/complex appraisal protest will be allowed a 30 minute time limit. These will be strictly adhered to.

Appointments will be scheduled on the date of the hearing until all protests have been heard. Protests shall be heard in the order they have been scheduled. Each hearing shall be limited to a reasonable amount of time, approximately fifteen (15) minutes. Property owners and appraisal district will be allowed equal time to present their cases.

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-in all witnesses who plan to testify. *All witness shall be sworn in. All testimony must be presented under oath. [Tax Code 41.67 (a)]*

All testimony must be given under oath. Anyone coming before the board and giving testimony will sign an Affidavit of Sworn Testimony. The board may exclude irrelevant testimony and may instruct a witness to confine his or her testimony to matters relevant to the issues before the board. Any board member hearing the case may question any witness testify before the board and may question any of the parties appearing before the board.

g. Unless both parties otherwise agree, the property owner (or agent, as applicable) shall present his/her case first.
The board conducting a hearing may alter the order of the proceedings for any hearing. The board may delegate this to the Chairperson.

The property owner, the taxing unit (or the agent of either) or the lessee of a property will state the nature of the complaint and "present evidence" and argument. Documents submitted in evidence become a permanent part of the ARB hearing records. A person not understanding or speaking the English language must provide an interpreter to have access to the ARB. Appointment of Agent forms must be on file with the appraisal district or presented with their scheduled hearing before an Agent will be allowed to present any evidence.

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 (if applicable) for the property must be stated.

The appraisal district has the burden of proof for market value and unequal appraisals. The appraisal district must prove by a preponderance of the evidence that its value is correct.

k. Then, the property owner or agent may cross-examine the appraisal district representative and/or 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 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. The ARB or panel chairman shall state that the hearing is closed.

r. The ARB or panel shall deliberate orally. No notes, test messages, or other form of communication are permitted.

s. The ARB or panel chairman shall 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 to be determined. A vote shall be taken and recorded by a designated appraisal district staff person or member of the ARB assigned for this purpose. Separate motions and determinations must be made for each protest issue (i.e., excessive appraisal and unequal appraisal must have separate ARB motions and determinations).
The board shall make a determination of value on the protested property based on "evidence presented". The decision of the board will be sent by certified mail to protester on a form, Notice of Final Order and Order Determining Protest. The property owner has the right to appeal the board's decision to district court if the property owner does not agree with the board's ruling within 45 day.

At the conclusion of each individual protest hearing, the board shall make a final determination by vote, recorded by the Secretary or may take the matter under advisement for further deliberation or to allow receipt of additional evidence. If the board shall determine that a postponement of the hearing is required for any reason, the board shall schedule a hearing date and time, which shall not be less than five (5) or more than (30) thirty days after the original hearing date, unless all parties agree otherwise. If the protest is taken under advisement, each further deliberation by the board shall occur in an open meeting to accept any additional evidence or arguments from any party. Upon making final determination, the board shall deliver an Order Determining Protest to the owner/agent by certified mail, return receipt requested, as required by law.

Any party to a protest hearing may request a ruling by the board. Such requests may include, but are not restricted to, the following: requests to examine the witnesses, requests to cross-examine witnesses, requests to admit evidence in written form, requests to limit a witness' testimony to relevant matters, requests for official notice of certain facts and relevant matters, requests for official notice of certain facts and requests for continuance of a hearing. Any member of the board hearing the case may request rulings of the board.

A formal motion is not required to request a ruling by the board although a request may be made as a motion. Any request for ruling must clearly state the matter upon which the board is asked to rule.

The board shall act on any request for ruling by majority vote of those present and hearing the case. The board may delegate the responsibility of ruling on requests to the Chairperson conducting the hearing.

t. Thank the parties for their participation and announce the determination(s) of the ARB and that an order determining protest will be sent by certified mail.

u. *Persons filing protests and not appearing (either in person, by agent or affidavit) before the conclusion of the protest hearing will be considered "No Shows". Those protests will not be presented to the ARB and no action will be taken for that year.*

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).\

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.

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 subject of the 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 proceeding must be kept according to Tax Code Section 41.68 and Comptroller Rule 9.803. The secretary of the ARB is responsible for ensuring proper record keeping, maintenance, and retention.

2. Conducting Hearings Closed to the Public

As 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 chairman 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 secretary of the ARB 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 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 or take final action on the protest deliberated in the closed meeting. There must be no mention of the proprietary or confidential information during the open meeting.

3. 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 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.

The board shall permit the cross-examination of witnesses or parties by the representative of the opposing party when requested to do so. The board shall limit such cross-examination to matters that are relevant to the subject of the hearing and shall not permit questions that are abusive or personal. All cross-examination must be completed within the time limits for the hearing

4. 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.

5. *Taxing Unit Challenges*
   - *(1) All hearings of taxing unit challenges must be determined by the board sitting as a whole. The board shall conduct hearings on taxing unit challenges in the same manner as hearings on taxpayer protests.*
   - *(2) The board must hear a challenge if the taxing unit initiating the challenge timely files a Challenge Petition. The board may hear a challenge filed after the legal deadline but only if it is filed before the board approves the appraisal records.*
   - *(3) Any taxing unit in which the property is taxable is entitled to appear and offer evidence or argument at the challenge hearing.*
   - *(4) The determination of a challenge must be made by written order of the board. The board may make its determination at the conclusion of the hearing or at a subsequent meeting for which the decision is posted as an agenda item (and the taxing unit is present??).*

V. Evidence Considerations

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

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. Prohibition of Consideration of Information Not Provided at the ARB Hearing

In a protest hearing, the ARB will not consider any appraisal district information on a protest that was not presented to the ARB during the protest hearing. In order for any appraisal district record (i.e., appraisal roll history, appraisal cards) to be considered by the ARB, it must be presented as evidence by or on behalf of a party (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)

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 14 days before the scheduled or postponed hearing, the requested information not made available 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 lease 14 days before the hearing; and (2) the information sought to be excluded as evidence was previously requested by the protesting party.

Admission of Documentary Evidence

A. *Immediately after hearing begins, parties must exchange any written material to be introduced.*
B. *Any party may submit evidence in documentary form by submitting the original document to the board. The board shall allow copies be made of original documents for ARB records*
C. *Any party wishing to submit a copy of a document must request that the board rule that the copy is admissible.*
D. *The board may admit the copy into evidence when the board determines that the original document is not readily available.*
E. *Electronic devices with evidence are admissible but a hard copy of the evidence must be given to the board for the ARB records and for the other parties involved. (i.e., IPads, laptops, IPhone, etc.)*

VI. Other Issues

[Tax Code Section 5.103(17)]

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.

The review board shall keep such records of its hearings as are required by law and by rule of the State Comptroller of Public Accounts.

Official Notice

A. *Any party to a hearing or any member of the board hearing the case may request that the board take official notice of any facts judicially cognizable by a court.*
B. *When the board has chosen to take official notice of any fact, the board must afford any party the opportunity to contest the facts officially noticed. The party contesting official notice may present argument and evidence to show why the board should not take notice of the matter requested.*

Issuance of Subpoenas

A. The board sitting as a whole, on its own motion or at the request of a party, may subpoena witnesses or books, records, or other documents. To issue a subpoena, the board must conduct a hearing to determine that good cause exists for the issuance of the subpoena. Said hearing may be held without notice to the parties and the board's decision may be based upon written request of the party requesting the subpoena. The board may subpoena witnesses, books, records or other documents of the appraisal district or of the property owner who is a party to the protest. Records of the appraisal district that are made confidential by law must be subpoenaed by the board in order to be considered in any protest hearing.

B. A party to a hearing or proceeding of the board must make a request for subpoena in writing [Tax Code 41.61 (b)]

C. The board shall issue a subpoena requested by a party if requesting party shows good cause for issuing the subpoena and deposits with the board a sum the board determines is necessary to pay the costs of service and compensation of the person to whom the subpoena is directed.

D. When a party requests a subpoena, the board shall determine as amount of deposit reasonably sufficient to insure payment of the cost estimated to accrue for issuance and service of the subpoena and for compensation of the individual to whom it is directed. [Tax Code 41.62 (b2)]

E. The board shall approve the amount of compensation for each person to whom a subpoena is directed. Each person to whom a subpoena is directed must present a written claim to the board for the amount of compensation to which he is entitled.

F. Persons to whom a subpoena is directed are entitled to the following compensation:

1. The reasonable cost of producing any documents subpoenaed as approved by the board;

2. Fifty and ½ cents ($.505) per mile for mileage going to and returning from the place of the proceeding;

3. A fee of $10.00 per day for each whole or partial day that the individual is necessarily present at the proceedings.

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 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 duties.

Adopted on this 5-22-17.

Chairperson
Appraisal Review Board

~~**Secretary**~~ Absent
Appraisal Review Board Member