

**ROCKWALL COUNTY APPRAISAL REVIEW BOARD
HEARING PROCEDURES**

A. Comptroller's Model Hearing Procedures

1. ARB Membership

a. Administration of ARB Appointments:

Rockwall County Appraisal Review Board (the "ARB" or the "Board") 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 appointment for ARB appointment.

b. 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 may be provided 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 the Local Government Code Chapter 171, the member must file an affidavit with the ARB secretary. 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, 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. there is no requirement under Tax Code Section 41.69 that the interest 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 or not 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.

c. 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 be engaging or attempting to engage in a prohibited communication, the ARB member must immediately remove himself or herself from the conversation.

2. ARB Duties

a. 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.

b. 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 such report and take appropriate action to correct all verified problems.

c. 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. The standards in making determinations of good cause under Tax Code Section 41.44(b) should be uniformly applied. The ARB should give due consideration to good cause claims in such a manner that properly respects the rights of property owners while not undermining or contravening laws related to filing deadlines or the orderly and expeditious fulfillment of ARB duties.

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

a. Scheduling Hearings Generally

The ARB must 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.

b. Scheduling Hearings for Property Owners not Represented by Agents

Pursuant to Tax Code Section 41.66(i), hearing requests filed by property owners or their designated agents under Tax Code Section 1.111 must be scheduled for a specific time and date. More than one protest hearing can be scheduled 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 seventh day after the date of receipt of the request.

c. Scheduling Hearings for Multiple Accounts

If requested by a property owner or a designated agent, hearings on protests concerning up to 20 designated properties must 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." More than one such request may be filed in the same tax year by a property owner or a designated agent. 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 Section 41.66(j).

d. ARB Panel Assignments

If an ARB sits in panels as authorized by Tax Code Section 41.45(d) and (d-1), protests must be assigned randomly, except that 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.

Once a protest is scheduled to be heard by a specific panel, it cannot be reassigned to another panel without the consent of the property owner or a 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 is required to postpone the hearing if requested in this situation. Pursuant to Tax Code Section 41.66(k), “[a] change of members of a panel because of a conflict of interest, illness, or inability to continue participating in hearings for the remainder of the day does not constitute reassignment of a protest to another panel.”

A property owner or agent can request a special ARB panel to hear a complex property protest if in a county with a population of one 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.

e. 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 request must be made before the hearing date in writing, including by facsimile transmission or electronic mail, by telephone or in person to the ARB, an ARB panel or the ARB chair. If the 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 hearing cannot be postponed to a date less than 5 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 the designated agent shows good cause, as defined in Tax Code Section 41.45(e-2). The request must be made in writing, including by facsimile transmission or electronic mail, by telephone or in person to the ARB, an ARB panel or the ARB chair. If the 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 hearing cannot be postponed to a date less than 5 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 request must be made in writing, including by facsimile transmission or electronic mail, by telephone or in person to the ARB, an ARB panel or the ARB chair. If the 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 hearing cannot be postponed to a date less than 5 or more than 30 days after the date scheduled for the hearing when the postponement is sought.

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

A property owner owner’s agent who fails to appear at the hearing is entitled to a new hearing if the property owner or the owner’s agent file, 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.

g. 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 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.

h. Postponements Under Tax Code Section 41.66(h)

The ARB must 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. 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 seventh day after the date of receipt of the request.

i. Postponements Under Tax Code Section 41.66(i)

Protest hearings filed by property owners or their designated agents under Tax Code Section 1.111 must be scheduled for a specific time and date. More than one protest hearing can be scheduled at the same time and date; however, a property owner or their 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 by writing or by email to the postponement request not later than the seventh day after the date of receipt of the request.

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

Once a protest is scheduled to be heard by a specific panel it can be reassigned 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. 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 seventh day after the date of receipt of the request.

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.

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

- a. This introductory statement should be read at the beginning of each hearing:

We are the appraisal review [board or panel] that will be hearing your protest today. We do not work for the appraisal district. We are appointed to perform an independent review of your protest. You may complete a survey regarding your experience. The survey is voluntary. Further information concerning the survey will be supplied by the Appraisal District. You also have the right to appeal our decision. Appeal information will be provided 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.

For most protest 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.
- b. Announce that, in accordance with Tax Code Section 41.45(h), all written material that has not been provided must be 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 all testimony must be given 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 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.
- 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 to refute evidence presented by the other party).
- n. The other party may then offer rebuttal evidence.
- o. The party presenting its case first shall make its closing argument and state the ARB determination being sought.
- p. The party presenting its case second shall make its closing argument and state the ARB determination being sought.
- q. The ARB or panel chair shall state that the hearing is closed.
- r. The ARB or panel shall deliberate orally. No notes, text messages, or other form of communication are permitted.
- s. The ARB or panel chair 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 protested issue (i.e., excessive appraisal and unequal appraisal must have separate ARB motions and determinations).
- 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. Provide the property owner or their agent documents indicating that the members of the board hearing their protest signed the required affidavit.

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. See section titled "Other Issues" below for more information regarding audiovisual equipment requirements.

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

The Board will not tolerate abusive language or disruptive behavior during its meetings and hearings and will limit the testimony or refuse to hear further testimony of any person guilty of these offenses. Determinations on the protests of such persons will be treated with the same careful consideration as all others.

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

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

proper record keeping, maintenance, and retention.

b. Conducting Hearings Remotely

A property owner initiating a protest is entitled to offer evidence or argument by affidavit without physically appearing. To appear at a hearing remotely, a property owner must notify the ARB by written request not later than the 10th day before the date of the hearing. 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

A property owner may not offer evidence remotely. 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 his/her 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, www.comptroller.texas.gov/taxes/property-taxes/forms/. A property owner does not have to use the Comptroller's form.

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 972-771-2034 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 wholly or partially forfeited the right to participate in a hearing by telephone, 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.

c. Conducting Hearings Closed to the Public

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

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

The ARB secretary must keep separate tape recording or written summary of testimony 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 must be marked as "confidential" and maintained 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 confidentiality of the information must be maintained by the ARB members and disclosed 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. There must be no mention of the proprietary or confidential information during the open meeting.

d. 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 parties should be advised in advance of any time limitations the ARB has determined to impose regarding the presentation of evidence.

e. Party's Right to Appear by an Agent

The ARB must 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 cannot 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.

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

5. Evidence Considerations

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 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.

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

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 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.

c. 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 delivered to the protesting party at least 14 days before the scheduled or postponed hearing, the requested information not made available cannot be used or offered 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.

6. Other Issues

a. Compliance with the Law, Integrity, and Impartiality

ARB members must 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.

b. Patience and Courtesy

ARB members must be patient, dignified, and courteous to parties appearing before the ARB.

c. Bias or Prejudice

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

d. Confidential Information

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

e. Copies and Electronic Evidence and Audiovisual Equipment Requirements

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 Chief Appraiser is required to comply with Tax Code Sec. 41.461, by notifying the property owner, at least 14 days prior to the hearing that they may inspect or request/obtain copies of any written information the Chief Appraiser plans to introduce at the hearing. The Board shall consider written notification of the property owner's rights to this material sufficient, if provided at least 14 days prior to a scheduled hearing. Information that was previously requested by the protesting party that was not delivered to the protesting party at least 14 days before the scheduled or postponed hearing may not be used or offered in any form as evidence in the hearing, including as a document or through argument or testimony. If the property owner requested the information within the 14 days before the hearing or at another time that made production 14 days before the hearing not reasonably possible, the ARB or panel will determine whether the District provided the information promptly and without unreasonable delay. This rule does not apply to information offered by the District to rebut evidence or argument presented at the hearing by the protesting party or that party's designated agent.

The Board understands that Appraisal District will be using audiovisual equipment during Board hearings. 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. The equipment available for a property owner's use includes a Windows-based personal computer capable of handling the file formats accepted by the ARB, a projector, and a screen. 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.

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.

B. Rockwall County ARB's Local Hearing Procedures

1. 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.

2. Hearing Times

The Board will hold scheduled protest hearings during regular working hours. There will also be some late evening protest hearings scheduled. A property owner who cannot attend a hearing during regular business hours should contact the ARB and request an evening hearing.

3. 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 generally means something outside the property owner's control that prevents the owner from filing a protest on time. The ARB has recognized that good cause includes: 1) active military duty; 2) medical problems requiring a physician's care at the time the deadline expired; and 3) a recent death in the property owner's immediate family. Good cause generally does not include 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.

Property owners filing late protests should include copies of documents that support their claims of good cause.

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

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.

5. Time Limits

In general, the hearing shall be limited to 20 minutes. The Board shall, in its discretion, allow additional time in particularly complicated matters, or shorten time when the presentation is repetitive, unprofessional, or otherwise deemed unnecessary.

6. Burden of Proof

The Board shall keep in mind 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 change or shift, in accordance with Tax Code Sections 23.01 41.43(a-1), 41.43(a-2), 41.43(a-3), 41.43(d) and the Board shall follow and observe any required shifts or changes in the burden of proof. The ARB must make determinations based on the weight of the evidence presented by both parties.

7. Standards of Documentation

The Board hereby adopts 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.

8. Affidavit of Appearance at Hearings

Property owners who file affidavits of appearance are required to state in the affidavits whether or not they intend to appear at their hearing and that their 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 their hearing or does not state that he or she will appear, the 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.

ROCKWALL COUNTY APPRAISAL REVIEW BOARD
STANDARDS OF DOCUMENTATION

(Examples of the types of data property owners should consider presenting during ARB hearing)

**RESIDENTIAL REAL ESTATE
TYPES OF DATA**

Sale of Subject Property

In order to use the sale of the subject property, a signed and dated closing statement is required. The closing statement will include a description of the property being transferred.

Sales of Comparable Properties

Sales of comparable properties will include the following information, if available:

1. Property Address
2. Sales Date
3. Sales Price
4. Source
5. Appraisal of subject property, date and reason for sale

**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
TYPES OF DATA**

The documents below may be furnished to the Board in all business personal property cases appearing before them.

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 TYPES OF DATA

Sale of Subject

Closing statement - Signed and dated, includes a description of the property being transferred, if sold during last 3 years. 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, submit a complete copy of appraisal report.

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, as of January 1st of the current year.

Cost Approach

Construction Contracts (s) - Signed and dated, includes a detailed description of the work to be performed.

Certified A.I.A. Document G702 or equivalent, with detail.

Documentation must reflect all hard and soft costs.

Market Approach

Independent Fee Appraisals - Complete copy of the appraisal report.



Property Taxpayer Remedies

Property Tax Assistance • January 1, 2021

You are entitled to an explanation of the remedies available to you when you are not satisfied with the appraised value of your property. The Texas Comptroller of Public Accounts is required to publish an explanation of the remedies available to taxpayers and procedures to be followed in seeking remedial action. The Comptroller's office also must include advice on preparing and presenting a protest.

The Tax Code further directs that copies of this document be made readily available to taxpayers at no cost. The chief appraiser of an appraisal district may provide it with the *Notice of Appraised Value* mailed to property owners to explain the deadlines and procedures used in protesting the value of their property. The chief appraiser must provide another copy to property owners initiating protests.

The first step in exercising your rights under the Tax Code is to protest your property's appraised value. The following remedies only address appraised values and related matters. Government spending and taxation are not the subjects of this publication and must be addressed by local taxing units.

How to Protest Property Value

Appraisal districts must send required notices by May 1, or by April 1 if your property is a residential homestead, or as soon as practical thereafter. The notice must separate the appraised value of real and personal property. If the appraised value increased, the notice must show an estimate of how much tax you would have to pay based on the same tax rate your city, county, school district and any special purpose district set the previous year.

The notice will also include the date and place the appraisal review board (ARB) will begin hearing protests and may tell you whether your appraisal district has an informal meeting process to resolve your concerns. If you are dissatisfied with your appraised value or if errors exist in the appraisal records regarding your property, you should file a *Notice of Protest* with the ARB.

If an appraisal district has an Internet website, it must permit electronic filing of a protest for excessive appraisal or unequal appraisal of property for which a residence homestead exemption has been granted, with certain exceptions. Counties with populations of 500,000 or more are required to do so and thus must have a website. Contact your local appraisal district for more details on filing a protest electronically.

What Can be Protested

The *Notice of Protest* may be filed using the model form on the Comptroller's website: comptroller.texas.gov/forms/50-132.pdf. The notice need not be on this form. Your notice of protest is sufficient if it identifies (1) the protesting person claiming an ownership interest in the property, (2) the property that is the subject of the protest and (3) dissatisfaction with a determination of the appraisal district.

You may request the ARB to schedule hearings on protests to be held consecutively concerning up to 20 designated properties on the same day. You may use a special notice on the Comptroller's website: comptroller.texas.gov/forms/50-131.pdf.

You may protest the value on your property in the following situations:

- the value the appraisal district placed on your property is too high;
- your property is unequally appraised;
- the appraisal district denied a special appraisal, such as open-space land, or incorrectly denied your exemption application;
- the appraisal district failed to provide you with required notices; or
- other matters prescribed by Tax Code Section 41.41(a).

How to Complete the Protest Form

If using the protest form, these tips will help ensure that you can present your evidence and preserve your appeal rights.

- You should pay particular attention to the reason for protest section of the form.
- What you check as the reason for the protest influences the type of evidence you may present at your hearing.
- Your appeal options after the hearing are influenced by what you protest.

In the case of a typical residential property, checking both over market value and unequal appraisal will allow you to present the widest types of evidence and preserve your full appeal rights.

How to Resolve Concerns Informally

Many appraisal districts will informally review your concerns with you and try to resolve your objections. It is very important, however, that you preserve your right to protest to the ARB by filing your *Notice of Protest* before the deadline, even if you expect to resolve your concerns at the informal meeting with the appraisal district.

Find out the process your appraisal district follows. Try to discuss your protest issue with the appraisal office in advance. Ask one of the appraisal district's appraisers to explain how the district arrived at the value of your property. Be sure the property description is correct and that the measurements for your home or business and lot are accurate. Many appraisal districts have this information online.

What is an ARB?

The ARB is an independent, impartial group of citizens authorized to resolve disputes between taxpayers and the appraisal district. It is not controlled by the appraisal district. In counties with 120,000 or more population, the local administrative district judge appoints ARB members, including special panel ARB members to hear complex property protests. Otherwise, the appraisal district's board of directors appoints them.

The ARB must follow certain procedures that may be unfamiliar to you. It must base its decisions on facts it hears from you and the appraisal district to decide whether the appraisal district has acted properly in determining the value of your property.

ARB members cannot discuss your case with anyone outside of the hearing. Protest hearings, however, are open to the public and anyone can sit in and listen to the case. A closed hearing is allowed on the joint motion of the property owner and chief appraiser if either intends to disclose proprietary or confidential information at the hearing.

When are Protests Filed?

You should file your *Notice of Protest* with the ARB no later than 30 days after the appraisal district mailed the *Notice of Appraised Value*. You may request an evening or Saturday hearing. The ARB will notify you at least 15 days in advance of the date, time and place of your hearing. Under certain circumstances, you may be entitled to a postponement of the hearing to a later date. The ARB begins hearings around May 15 and generally completes them by July 20. Start and end dates can vary from appraisal district to appraisal district.

At least 14 days before your protest hearing, the appraisal district will mail a copy of this pamphlet; a copy of the ARB procedures; and a statement that you may request a copy of the data, schedules, formulas and any other information the chief appraiser will introduce at your hearing.

You or your agent may appear at the ARB hearing in person, by telephone conference call or by filing a written affidavit. To appear by telephone conference call, you must provide written notice at least 10 days before the hearing, and any evidence must be submitted by written affidavit delivered to the ARB before the hearing begins. If you fail to appear, you may lose the right to be heard by the ARB on the protest and the right to appeal. If you or your agent fails to appear at a hearing, you are entitled to a new hearing if you file with the ARB, not later than four days after your hearing date, a written statement showing good cause for failing to appear and request a new hearing. Good cause is defined as a reason that includes an error or mistake that was not intentional or was not the result of conscious indifference and will not cause undue delay or injury to the person authorized to extend the deadline or grant a rescheduling.

What Steps to Take to Prepare for Protest Hearing

You should consult with the appraisal district staff about your property’s value. Ask questions about items you do not understand. The appraisal district is required to provide copies of documents that you request, at no charge via first class mail or electronically by agreement. Many appraisal districts provide a great deal of information on their websites at no charge.

If you are protesting the appraisal of your home or small business, you can view videos on the topic on the Comptroller’s website at comptroller.texas.gov/taxes/property-tax/.

Observing the following tips can also help in achieving a successful appeal:

- *Be on time and prepared for your hearing.* The ARB may place time limits on hearings.
- *Stick to the facts and avoid emotional pleas.* The ARB has no control over the appraisal district’s operations or budget, tax rates for local taxing units, inflation or local politics; addressing these topics in your presentation wastes time and will not help your case.
- *Review the ARB hearing procedures.* After you receive the ARB hearing procedures, take time to become thoroughly familiar with them and be prepared to follow them.
- *Present your information in a simple and well-organized manner.* You and the appraisal district staff are required to exchange evidence at or before the hearing. Photographs and other documents are useful. You should take an appropriate number of copies so that each ARB member and the appraisal district representative receive one.

The date of your appraisal is Jan. 1, so you should make sure that changes made before that date are included in the appraisal. Improvements or damage to your property after Jan. 1 should not be part of the appraisal or the protest.

If you are protesting the value of business property or other appraisal matters, you should have evidence to support your opinion of value. Sales data may not be available or relevant, but income and expense information may be useful.

Generally, the appraisal district has the burden of proof in value and unequal appraisal disputes. An appraiser’s job is to appraise property at its market value, equitably and uniformly.

What if you are Dissatisfied with the ARB’s Decision

After the ARB rules on your protest, it will send a written order by certified mail. If you are dissatisfied with the ARB’s findings, you have the right to appeal the decision. Depending on the facts and type of property, you may be able to appeal to the state district court in the county in which your property is located; to binding arbitration; or to the State Office of Administrative Hearings (SOAH).

You may appeal through binding arbitration if your property is valued at \$5 million or less. You may also use binding arbitration for your residence homestead regardless of its appraised value. To request binding arbitration, you must file a *Request for Binding Arbitration* form with the appraisal district, along with a deposit check payable to the Comptroller of Public Accounts. The deposit amount ranges from \$450 to \$1,550 based on the property type and value. All but \$50 of your deposit will be refunded to you if the arbitrator sets your value at an amount closer to your opinion of value than to the ARB’s value. If not, the deposit is used to pay the arbitrator’s fee. You must exercise the arbitration option not later than 60 days after the date you receive the ARB’s notice of its decision. There are limits to what can be appealed to binding arbitration. Information about what is allowed to be appealed through arbitration can be found on the Comptroller’s website at comptroller.texas.gov/taxes/property-tax/arbitration/.

Property owners may also appeal ARB orders for real or personal properties with values of more than \$1 million to SOAH. To appeal, you file a notice with the chief appraiser not later than 30 days after the date you receive the ARB’s notice of its decision and file a \$1,500 deposit not later than the 90th day after you receive the ARB’s notice of the order. The administrative law judge will schedule the hearing in the municipality where the property is located unless SOAH does not have a remote hearing site in that municipality. In which case, the hearing will be scheduled in the municipality with a remote hearing site that is closest to the subject property.

Alternatively, you may appeal the decision to the state district court in which your property is located. You must file the appeal no later than 60 days after you receive the final ARB order.

In all types of appeals, you are required to pay a specified portion of your taxes before the delinquency date.

What is the Comptroller’s role in the protest process?

The Comptroller’s office provides a survey for property owners to offer feedback on the ARB experience, that may be submitted by mail or electronically. The online survey is available at surveymonkey.com/r/surveyarb. Survey results are published in an annual report. The Comptroller’s office does not, however, have oversight responsibility over the ARB and has no authority to investigate complaints about the ARB. Any complaints about the ARB or its members should be directed to the ARB itself, the appraisal district board of directors or the local administrative district judge in counties with 120,000 or more population. The Comptroller’s office has no direct involvement in the protest process.

Further, this pamphlet is intended to provide customer assistance to taxpayers. It does not address all aspects of property tax law or the appraisal process. The Comptroller’s office is not offering legal advice, and this information neither constitutes nor serves as a substitute for legal advice. Questions regarding the meaning or interpretation of statutes, notice requirements and other matters should be directed to an attorney or other appropriate counsel.

Where can you get more information?

This publication does not cover all aspects of the ARB protest process or property taxes. For more information, please see the following Web resources:

- *Appraisal Protests and Appeals;*
- *Appraisal Review Board Manual;*
- *Paying Your Taxes;*
- *Property Tax System Basics;*
- *Taxpayer Bill of Rights;*
- *Texas Property Tax Code;* and
- *Valuing Property.*

This information is found on the Comptroller’s Property Tax Assistance website. It provides property owners a wealth of information on the appraisal and protest process at comptroller.texas.gov/taxes/property-tax/. For specific inquiries, you must contact the appraisal district where your property is located.

**Property Tax Assistance Division
Texas Comptroller of Public Accounts
Publication #96-295. Revised January 2021.**

For additional copies visit our website:

comptroller.texas.gov/taxes/property-tax/

 Sign up to receive email updates on the Comptroller topics of your choice at comptroller.texas.gov/subscribe/.

In compliance with the Americans with Disabilities Act, this document may be requested in alternative formats by calling:

800-252-5555.

APPRAISAL REVIEW BOARD PROPERTY OWNER FEEDBACK

In compliance with Texas Property Tax Code Section 5.104, the Texas Comptroller of Public Accounts has developed a survey for the purpose of providing the public with a reasonable opportunity to offer comments and suggestions concerning procedures used by an appraisal review board (ARB) related to matters listed in Section 5.103(b) and any other matter related to the fairness and efficiency of the ARB. The Comptroller's ARB survey captures information concerning the performance of ARB panels and full ARBs and does not reflect the result of each protest hearing. One survey should be completed per hearing conducted by a single ARB panel or the full ARB in a single day, whether concerning one account or several accounts and whether the accounts are related to the same property or not. Persons participating in protest hearings before the same ARB panel or full ARB on several days may complete one survey on each day. Persons participating in multiple protest hearings before different ARB panels are allowed to complete one survey for each panel in a single day. The survey may be submitted to the Comptroller's office in person, or by mail, e-mail or the website address provided on the survey (www.surveymonkey.com/r/surveyarb). Paper copies of the survey will be available at the front counter of the Appraisal District for your convenience.