

ROCKWALL COUNTY APPRAISAL REVIEW BOARD HEARING PROCEDURES

ARB Membership

Administration of ARB Appointments:

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

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 himself 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.

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.

Ex Parte and Other Prohibited Communications

ARB members shall not engage in prohibited ex parte or other communications. If an ARB member is approached by one or more individuals that appear to be engaging or attempting to engage in a prohibited communication, the ARB member shall immediately remove himself or herself from the conversation.

ARB Duties

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.

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.

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 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.

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

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.

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 panel or the full ARB within two hours of the scheduled hearing time, the ARB is required to postpone the hearing, if a postponement is requested by the property owner. 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.

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 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).

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 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."

Postponements Under Tax Code Section 41.45(e)

A property owner who is not represented by an agent under Tax Code Section 1.111 is entitled to one postponement of a hearing without showing cause, if the request is made before the date of the hearing. The request may be made in writing, including by facsimile transmission or electronic mail, by telephone, or in person to the ARB, an ARB panel, or the ARB 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 postponed ARB 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, an ARB panel, 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 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, the ARB shall postpone a hearing if the chief appraiser consents to the postponement. The request may be made in writing, including by facsimile transmission or electronic mail, by telephone, or in person to the ARB, an ARB panel, or the ARB 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 postponed ARB 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.

Postponements Under Tax Code Section 41.45(e-1)

A property owner or a person designated by the property owner as the owner's agent to represent the owner at the hearing who fails to appear at the hearing is entitled to a new hearing if the property owner or the owner's agent files, not later than the fourth 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.

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.

Postponements 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 or by email to the request for postponement not later than the seventh day after the date of receipt of the request.

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 an ARB panel or the full ARB within two hours of the scheduled hearing time, the ARB is required to postpone the hearing, if a postponement is requested by the property owner. 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.

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.

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

Conducting Hearings Open to the Public

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

- i. Commence the hearing and announce the assigned protest number, property location and owner, and other identifying information.
- ii. Announce that, in accordance with Tax Code Section 41.45(h), all written material that has not been provided must be provided.
- iii. State that the ARB members who ARB considering the protest have not communicated with anyone about the protest and have signed affidavits to that effect.

- iv. Welcome the parties and remind them of the content of the hearing procedures, time limits for the hearing, and other relevant matters.
- v. 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.
- vi. Inform witnesses that all testimony must be given under oath and swear-in all witnesses who plan to testify.
- vii. Unless both parties otherwise agree, the property owner (or agent, as applicable) shall present his/her case first.
- viii. 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.
- ix. Next, the appraisal district representative may cross-examine the property owner, the agent, or the representative and/or witnesses.
- x. 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.
- xi. Then, the property owner or agent may cross-examine the appraisal district representative and/or witnesses.
- xii. Members of the ARB shall not be examined or cross-examined by parties. The party presenting its case first may offer rebuttal evidence (additional evidence to refute evidence presented by the other party).
- xiii. The other party may then offer rebuttal evidence.
- xiv. The party presenting its case first shall make its closing argument and state the ARB determination being sought.
- xv. The party presenting its case second shall make its closing argument and state the ARB determination being sought.
- xvi. The ARB or panel chairman shall state that the hearing is closed.
- xvii. The ARB or panel shall deliberate orally. No notes, text messages, or other form of communication ARB noted.
- xviii. 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 protested issue (i.e., excessive appraisal and unequal appraisal must have separate ARB motions and determinations).
- xix. 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.

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).

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

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

Records for each ARB 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.

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 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 panel shall confirm with the parties that all proprietary and confidential information has been appropriately identified by the ARB. The confidentiality of the information must be maintained by the ARB members and disclosed only as provided by law.

After deliberation, the ARB shall reconvene in open meeting and vote 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.

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.

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.

Evidence Considerations

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.

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.

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 least 14 days before the hearing; and (2) the information sought to be excluded as evidence was previously requested by the protesting party.

Other Issues

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.

Patience and Courtesy

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

Bias or Prejudice

Members of the ARB shall perform their ARB duties without bias or prejudice.

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.

Rockwall County ARB's Local Hearing Procedures

Comptroller's Model Hearing Procedures Control

In the event the Board's local hearing procedures conflict with the "Model Hearing Procedures for Appraisal Review Boards" published by the Office of the Comptroller of Public Accounts for the State of Texas (the "Comptroller"), set out above, the Comptroller's Model Hearing Procedures shall prevail.

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.

Hearing Times

The Board will hold scheduled protest hearings during regular working hours. There will also be some late evening protest hearings scheduled.

Conduct

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.

Good Cause for Late-filed Protests

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

Testimony

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

Authorization

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

The Board will not act to cut off the property owner's right to a hearing on their protest when a property owner's agent is not registered with the Texas Department of Licensing and Regulations (the "TDLR"). The Board's presiding officer will report the property owner's agent's noncompliance to the TDLR office.

Exchange of Evidence/Compliance with Tax Code Section 41.461

The parties shall exchange all documentary evidence they intend to present to the Board at the beginning of the hearing or immediately prior thereto. All documentary evidence submitted to the Board shall be retained as part of the Board's records of the hearing.

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 not made available for inspection or copying in compliance with this requirement will not be admitted as evidence at the hearing.

Evidence

Any party may submit evidence in documentary form by submitting the original copy of the document to the Board. The Board will not accept or consider evidence on DVD, CD-ROM, memory cards, PCs, tablet computers, smart phones, PDAs, video recorders, projectors, digital cameras, cell phones or any other medium that cannot be retained and copied for the Board's records.

A party wishing to submit a copy of a document must request that the Board rule that the copy is admissible. The Board may admit the copy into evidence only where the Board determines that the original document is not readily admissible.

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.

Burden of Proof

The Board shall keep in mind while evidence is being presented that the Appraisal District has the burden of proof in hearings on protests over the appraised or market value of a property, as well as in hearing on protests on unequal appraisal. In those instances, the Appraisal District must prove the value is correct by a preponderance of the evidence. The property owner or agent will have the burden of proof on all other matters. The Board shall also keep in mind that the burden of proof may change or shift, in accordance with Tax Code Sections 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. If a statutorily required burden of proof is met by the party bearing such burden, the ARB must make determinations based on the weight of the evidence presented by both parties. Meeting the burden of proof standard does not automatically cause the party with the burden to prevail.

Protests filed pursuant to Tax Code Section 41.411

When the Board receives a protest alleging the failure of the Appraisal District or the Board to provide or deliver any notice to which a property owner is entitled to filed pursuant to Tax Code Section 41.411 prior to the date the subject property's taxes become delinquent, the property owner will be entitled to a hearing and determination on the protest.

If a property owner files such a protest on or after the delinquency date, but not later than the 125th day after the property owner in the protest filed claims to have first received written notice of the taxes in question, the property owner will be entitled to a hearing solely on the issue of whether one or more taxing units delivered a tax bill. If at that hearing the Board determines the all of the taxing units failed to timely deliver a tax bill, the Board shall determine the date on which at least one taxing unit first delivered written notice of the taxes in question, and the delinquency date for purposes of Tax Code Section 41.44 shall be postponed until the 125th date after that date.

Regardless of when a Tax Code Section 41.411 is filed with the Board, a property owner is required to pay the amount of taxes due on the taxable portion of the subject property that is not in dispute before the delinquency date, or the property owner shall forfeit their right to a final determination on their Tax Code Section 41.411 protest. However, a property owner may be excused from this requirement if, after filing an oath of inability to pay, the Board determines that compliance with this requirement would constitute an unreasonable restraint on the property owner's right to access the Board.

Upon the request of any party to a Tax Code Section 41.411 protest, before hearing the merits of the protest, the Board shall determine the property owner's compliance with the requirement to pay the amount of taxes due on the taxable portion of the subject property that is not in dispute before the delinquency date. If the property owner has not substantially complied with this requirement, the property owner's Tax Code Section 41.411 protest shall be dismissed. The Board may set terms and conditions on the property owner's compliance with this requirement including, without limitation, requiring the property owner to provide sufficient detail in his/her oath of inability to pay for the Board to determine why the property owner cannot afford to pay the taxes and requiring the property owner to provide proof of a written agreement with the taxing authorities to pay off the amount of taxes due on the taxable portion of the property that is not in dispute. If the Board determines that the property owner has substantially, but not fully complied with this payment requirement or that the property owner has not fully complied with the Board's terms and conditions, the Board shall dismiss the Tax Code Section 41.411 protest unless the property owner submits written documentation proving full compliance within 30 days of said determination.

If a property owner has paid the taxes due on the taxable portion of the subject property that is not in dispute before the delinquency date or

following a determination by the Board that the property owner has fully complied with all payment requirements or terms and conditions, during the hearing on the merits of a Tax Code Section 41.411 protest, the Board will consider evidence from the property owner on whether the Appraisal District or the Board failed to provide or deliver any notice to which a property owner is entitled to, and make a determination on that issue. If the Board determines that the notice in question was delivered or provided to the property owner, the Tax Code Section 41.411 protest will be denied. If the Board determines that the notice in question was not delivered or provided to the property owner, the Tax Code Section 41.411 protest will be granted, and the Board will then, in the same hearing, determine the property owner's protest on any other authorized grounds related to the notice in question.

Motions filed pursuant to Tax Code Section 25.25

When the Board receives a motion to correct the appraisal records filed pursuant to Tax Code Section 25.25, a property owner must pay the amount of taxes due on the taxable portion of the subject property that is not in dispute before the delinquency date, or the property owner shall forfeit their right to proceed to a final determination on their motion.

However, a property owner may be excused from this requirement if, after filing an oath of inability to pay, the Board determines that compliance with this requirement would constitute an unreasonable restraint on the property owner's right to access the Board.

On the request of any party to a Tax Code Section 25.25 motion, before hearing the merits of the motion, the Board shall first determine the property owner's compliance with the requirement to pay the amount of taxes due on the taxable portion of the subject property that is not in dispute before the delinquency date. If the property owner has not substantially complied, the Tax Code Section 25.25 motion shall be dismissed. The Board may set terms and conditions on the property owner's compliance with this requirement including, without limitation, requiring the property owner to provide sufficient detail in his/her oath of inability to pay for the Board to determine why the property owner cannot afford to pay the taxes and requiring the property owner to provide proof of a written agreement with the taxing authorities to pay off the amount of taxes due on the taxable portion of the property that is not in dispute. If the Board determines that the property owner has substantially, but not fully complied with this payment requirement or the Board's terms and conditions, the Board shall dismiss the Tax Code Section 25.25 motion unless the property owner submits written documentation proving their full compliance within 30 days.

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

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

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

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

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.

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.