



Edwards Central Appraisal Review Board

Hearing Procedures

Section 1. The Appraisal Review Board (ARB)

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

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

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

Conflict of Interest: Each ARB member must ensure that he or she does not have any conflict of interest that results in ineligibility to serve on the ARB or that restricts or prohibits the ARB member's participation in ARB activities, such as participation in the determination of a taxpayer protest. An ARB member must promptly report any conflict of interest to the ARB chair in addition to any other individual or entity as required by law. The chair 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 cannot participate in said protest hearing, recuse themselves. 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 ARB member must file the affidavit as soon as the conflict is identified, even if it requires a delay in the conduct of the hearing. If the conflict arises from Tax code Sec. 41.69, the ARB member does not have to file an affidavit but must recuse himself/herself immediately from the hearing and report the conflict to the ARB chair or secretary.

ARB members must remember that while Local Government Code Chapter 171 addresses matters of "substantial interest," Tax Code Section 41.69 applies to any protest in which an ARB member has interest (i.e., Tax Code Section 41.69 does not require the interest to be substantial). While a conflict of interest under Local Government Code Chapter 171 may not prohibit an ARB member from participation in a protest, Tax Code Section 41.69 may still prohibit participation. If an ARB member has a question as to whether he or she

has a conflict of interest that might prohibit his or her involvement, the member must immediately contact the ARB chair to address the matter.

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

Ex Parte and Other Prohibited Communications: ARB members must not engage in prohibited ex-parte or other communications. If one or more individuals approach the ARB member and appear to engage or attempt to engage in prohibited communication, the ARB member must immediately remove his/herself from the conversation

Section 2. ARB Duties

[Tax Code Sec. 5.103(b),(1),(5),(6)]

Statutory Duties of an ARB: Each ARB member must ensure that he/she understands the statutory duties of the ARB and complies with all statutory requirements in performing statutory duties as an ARB member.

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

Determination of Good Cause under Tax Code Section 41.44(b): “Good Cause” for filing late protests is not defined in Tax Code Section 41.44(b). Claims of good cause for late-filed protests must be carefully considered. The standards in making determinations of good cause under Tax Code Section 41.44(b) must be uniformly applied. The ARB should give due consideration to good cause claims in such a manner that properly respects the rights of property owners and their agents while not undermining or contravening laws related to filing deadlines or the orderly and expeditious fulfillment of ARB duties.

Circumstances that the ARB has recognized as good causes for postponements include the following: (1) being on active military duty; (2) being in the hospital or under doctor’s care during the protest hearing period; (3) a death in the immediate family; (4) being on judicial or legislative service or in a pending court hearing; (5) failure to receive administrative due process; or (6) other matters of good cause as determined by the ARB. The ARB must be notified of a request for postponement prior to the scheduled hearing date. The property owner should submit written documentation to verify the request. **For good cause hearings, documentation must be received prior to the ARB approval of the appraisal records.**

Section 3. Notification

[Tax Code Sec. 41.41]

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

- 1) Incorrect appraised (market) value
- 2) Value is unequal compared with other properties
- 3) Property should not be taxed in _____ (name of taxing unit)
- 4) Failure to send required notice. _____ (type)

- 5) Incorrect appraised or market value of land under special appraisal for ag-use, open-space or other appraisal
- 6) Exemption was denied, modified or cancelled
- 7) Change in use of land appraised as ag-use, open-space, or timber land
- 8) Ag-use, open-space or other special appraisal was denied, modified or cancelled
- 9) Owner's name is incorrect
- 10) Property description is incorrect
- 11) Property should not be taxed in this appraisal district or in one or more taxing units
- 12) Other: _____

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

Section 4. Ways to Appear for Protest

1) In person or by designated agent: property owner is entitled to appear in person to scheduled hearing. Property owners are encouraged to show up early to scheduled hearings. Showing up early allows for informal hearings with appraisal district staff and so staff is able to make copies of owner provided evidence if owner has not already made copies.

2) By telephone: property owner is able to appear by telephone if requested on protest or by written request at least 10 days prior to scheduled hearing. Any evidence property owner wishes to present to ARB must be submitted by written affidavit and delivered to the ARB before the hearing is scheduled to begin. If the property owner or agent invites another person to participate in the hearing, they must provide access to the scheduled hearing.

3) By written affidavit: a property owner who chooses not to appear in person or by conference call is able to appear by sworn written affidavit. Affidavit must be delivered before the hearing is scheduled to begin.

Section 5. ARB Hearings (formal hearings, not informal meetings between property owners and appraisal district staff)

[Tax Code Sec. 5.103(b)(3), (4), (7), (14)]

4) Scheduling Hearings Generally: The ARB must schedule a hearing when a timely notice of protest is filed and, in doing so, the appraisal district can provide the ARB with clerical assistance. Hearings are typically scheduled between May and July 20th and scheduled dates will differ between appraisal districts. Protest times are typically during the week day starting at 9 am going to 5 pm. However, the ARB must adopt a procedure

that allows for protest hearings during evening hours or on a Saturday. The ARB may not schedule the start of the first protest hearing held on a weekday evening after 7pm.

If you are disabled and cannot attend the hearing or need special services, please contact the Edwards Central Appraisal District at (830) 683-4189 at least three days before the scheduled hearing.

Hearings are scheduled at specific times; it is most important to be on time or 15 minutes early for your hearing. Failure to appear at you hearing in person, or by not mailing a sworn affidavit containing evidence to support your protest, or by authorized agent could result in the dismissal of your protest.

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

1. Scheduling Hearings for Property Owners, Agents and Qualifying Lessees: Pursuant to Tax Code Section 41.66(i), the ARB must schedule hearing requests filed by property owners or their designated agents under Tax Code Section 1.111, for a specific time and date. The ARB can schedule more than one protest hearing at the same time and date; however, the property owner or agent can request to postpone a hearing if it is not started by an ARB panel or the full ARB within two hours of the scheduled hearing time. The postponement request must contain the mailing address and email address of the person requesting the postponement. The ARB must respond in writing or by email to the postponement request not later than the 7th day after the date of receipt of the request.
2. Scheduling Hearings for Multiple Accounts: if requested by a property owner or the designated agent, the ARB must schedule consecutive hearings on the same day on protests concerning up to 20 designated properties. The request must meet all requirements of Tax Code 41.66(j), including the required statement in boldfaced type: “request for same-day protest hearings”. A property owner or designated agent can file more than one such request in the same tax year. Also pursuant to Tax Code Section 41.66(j), the ARB may schedule protest hearings concerning more than twenty (20) properties filed by the same property owner or agent and may use different panels to conduct the hearings based on the ARB’s customary scheduling. The ARB may follow the practices customarily used in the scheduling of hearings under Tax Code Section 41.66 (j).

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

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

rehearing to a single panel composed of someone who did not hear the original protest.

Once a protest is scheduled for a specific panel, the ARB cannot reassign it to another panel without the consent of the property owner or designated agent. If the ARB has cause to reassign a protest to another panel, the property owner or agent may agree to the reassignment or request a postponement of the hearing. The ARB must postpone the hearing if requested in this situation. Pursuant to Tax Code Section 41.66(k), “[a] change of members of a panel because of a conflict of interest, illness, or inability to continue participating in hearings for the remainder of the day does not constitute reassignment of a protest to another panel.”

4. Postponements Under Tax Code Section 41.45(e): A property owner who is not represented by an agent under Tax Code Section 1.111 is entitled to one postponement of a hearing without showing cause. The property owner must request the postponement before the hearing date in writing, including by facsimile, email, 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 ARB cannot postpone the hearing to a date less than five or more than 30 days after the date scheduled for the hearing when the postponement is sought.

Without limit, the ARB must postpone a hearing if the property owner or the designated agent shows good cause, as defined in Tax Code Section 41.45(e-2). The property owner or designated agent must request the postponement in writing, including by facsimile, email, 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 take action on the postponement request without the necessity of action by the full ARB. Unless the postponed hearing date and time are agreed to by the ARB chair or the chair’s representative, the property owner, and the chief appraiser, the ARB cannot postpone a hearing to a date less than five or more than 30 days after the date scheduled for the hearing when the postponement is sought.

Without limit, the ARB must postpone a hearing if the chief appraiser consents to the postponement. The chief appraiser must request the postponement in writing, including by facsimile, email, 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 ARB cannot postpone a hearing to a date less than five or more than 30 days after the date scheduled for the hearing when the postponement is sought.

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

5. Postponements under Tax Code Section 41.45(e-1): A property owner or owner’s agent who fails to appear at the hearing is entitled to a new hearing if the property owner or the owner’s agent files not later than the fourth (4) day after the date the hearing occurred, a written statement with the ARB showing good cause, as identified in Tax Code Section 41.45(e-2), for the failure to appear and requesting a new hearing.

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

6. Postponements Under Tax Code Section 41.66(g): The ARB must postpone a hearing to a later date if:
 - (1) the property owner or designated agent is also scheduled to appear at 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 agent by the other ARB bears an earlier postmark than the notice of hearing delivered by this ARB or, if the date of the postmark is identical, the property owner or agent has not requested a postponement of the other hearing
 - (4) the property owner or agent includes with the postponement request a copy of the hearing notice delivered to the property owner or agent by the other ARB.

7. Postponements Under Tax Code Section 41.66(h): The ARB must postpone a hearing (one time only) if the property owner or the designated agent requests additional time to prepare for the hearing and establishes that the chief appraiser failed to comply with Tax Code Section 41.461. The postponement request must contain the mailing address and e-mail address of the person requesting said postponement. An ARB shall respond in writing or by e-mail to a request for postponement of a hearing no later than the seventh (7) day after the date of receipt of request. The ARB must respond in writing or by e-mail to the postponement request not later than the 7th day after the date of receipt of the request.

8. Postponements Under Tax Code Section 41.66(i): The ARB must schedule protest hearings filed by property owners or their designated agents under Tax Code Section 1.111 for a specific time and date. The ARB can schedule more than one protest hearing at the same time and date; however, a property owner or agent can request to postpone a hearing if it is not started by an ARB panel or the full ARB within two (2) hours of the scheduled time. The postponement request must contain the mailing address and e-mail address of the person requesting the postponement. The ARB must respond in writing or by e-mail to the postponement request not later than the seventh (7) day after the date of receipt of the request.

9. Postponements Under Tax Code Section 41.66(k)(k-1): Once the ARB schedules a hearing by a specific panel, the ARB can reassign it to another panel without the consent of the property owner or the designated agent. If the ARB reassigns a protest to another panel, a property owner or designated agent may agree to reassignment or request that the hearing be postponed. The ARB must postpone the hearing on that request. A change of panel members because of a conflict of interest, illness, or inability to continue participating in hearings for the remainder of the day does NOT constitute panel reassignment.

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

The postponement request must contain the mailing and e-mail addresses of the person requesting the postponement. The ARB shall respond in writing or by e-mail to the postponement request not later than the 7th day after the receipt of the request.

Section 6. Format of Hearings

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

If you are disabled and cannot attend the hearing or need special services, please contact the Edwards Central Appraisal District at (830) 683-4189 at least three days before the schedule hearing.

Hearings are scheduled at specific times; it is most important to be on time or 15 minutes early for your hearing. Failure to appear at you hearing in person, or by not mailing a sworn affidavit containing evidence to support your protest, or by authorized agent could result in the dismissal of your protest.

Section 7. Length of Hearings

Hearings before the ARB can be held from mid-May to July 20 from 9:00 am to 5:00 pm each day, notice for which shall be posted. Hearing dates differ between appraisal districts. The ARB must approve the appraisal records by July 20, consequently, the board must be fairly rigid in maintaining its schedule. The ARB cannot set each protest hearing at a time that is convenient for the property owner. The ARB may hear a large number of protests in a relatively short amount of time.

Hearing time limits will vary between appraisal districts. ARB procedures must allow for a reasonable time for full presentation of the property owner's evidence, cross-examination and arguments. What is a reasonable amount of time depends on the circumstances of each protest and will be determined case by case. Usually, the ARB hearing is scheduled for 15 minutes: 5 minutes for the property owner to present relevant evidence, 5 minutes for the appraisal district, and 5 minutes to cross-examine, arguments and deliberation. Hearing time limits must be strictly enforced due to the number of protests. The ARB may set other time limits for the hearing based on the size and complexity of the property or properties of issue.

Section 8. Conduct of ARB Hearings (formal hearings no informal meetings between property owners and appraisal district staff)

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

1. Conducting Hearings Open to the Public

- a. The Chairman/Secretary must read the following statement at the beginning of each hearing:

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

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

- b. Chairman commences the hearing open and announces the assigned protest number, property location, property owner, and other identifying information.
- c. Chairman announces, in accordance with Tax Code Sec. 41.45(h) the parties must provide all written and electronic material that has not been provided, to that point, must be provided.
- d. Chairman states that the ARB members who are considering the protest have not communicated with anyone about the protest and have signed affidavits to that effect.
- e. Welcome the parties and remind them of the content of the hearing procedures, time limits for the hearing, and other relevant matters.
- f. 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.
- g. Inform witnesses that they must give all testimony under oath and swear-n all witnesses who plan to testify.
- h. Chairman asks property owner to decide if he/she wishes to present his/her evidence and argument before or after the appraisal district.
- i. If the property owner or agent presents his/her case first, he/she will present evidence (documents and/or testimony). If witnesses are present, the property owner or agent can examine the witnesses as part of the presentation of evidence. At the end of the presentation, the property owner or agent must state an opinion of the property's value (if applicable)
- j. Next the appraisal district representative may cross-examine the property owner, the agent or the representative and/or witnesses.
- k. If the property owner or agent presented his/her case first, the appraisal district representative will present evidence (documents and/or testimony) next. If witnesses are present, the appraisal district representative can examine the witnesses as part of the presentation of evidence. At the end of the presentation, the appraisal district representative must state an opinion of the property's value (if applicable)
- l. Chairman offers the property owner or agent they may cross-examine the appraisal district representative and/or any witnesses.
- m. Members of the ARB shall not be examined or cross-examined by parties.

- n. The party presenting its case first can offer rebuttal evidence (additional evidence to refute evidence presented by the other party).
- o. The other party can then offer rebuttal evidence.
- p. The party presenting its case first must make its closing argument and state the ARB determination being sought.
- q. The party presenting its case second must make its closing argument and state the ARB determination being sought.
- r. Chairman shall state that the hearing is closed.
- s. The ARB or panel must deliberate orally. No notes, text messages, or other form of communication are permitted.
- t. Chairman must ask for separate motions for each matter that was the subject of the protest hearing. The motion shall include the exact value or issue protested. The ARB must take a vote and a designated appraisal district staff person or ARB member must record it. The parties must make separate motions and the ARB must make separate determinations for each protested issue (i.e., excessive appraisal and unequal appraisal must have separate ARB motions and determinations).

Single member panels must make a recommendation on each motion submitted under protest; however, the ARB will ultimately accept the panel's determination, make its own determination on the protest, or refer the matter for rehearing to a single-member panel composed of someone who did not hear the original protest.

Special panels appointed in certain counties must make a recommendation on each motion submitted under protest, however, the ARB will ultimately accept the panel's determination or refer the matter for rehearing to another special panel composed of members who did not hear the original protest. If ARB does not have at least three other special panel members available, the ARB may make the determination.

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

****If the ARB members use computer screens during ARB hearings for reviewing evidence and other information, the ARB must make computer screens available to property owners and agents at the hearings to view the same information that is presented to the ARB members by the appraisal district staff. This requirement is met if the property owner or agent can see all information displayed on at least one computer screen in the hearing location (there is no requirement that the ARB provide the property owner or agent with a separate screen).**

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

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

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

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

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

2. Conducting Hearings by Telephone Conference Call: Tax Code Sec 41.45(n) allows a property owner initiating a protest is entitled can offer evidence or argument by affidavit without physically being there. Tax Code Sec 41.45(b-1) requires a property to notify the ARB by written request no later than the 10th day before the date of the hearing if the property owner intends to appear remotely. To offer evidence or argument at a hearing conducted remotely, a property owner must submit a written affidavit of any evidence before the hearing begins. A property owner is responsible for providing access to a hearing conducted remotely to another person the owner invites to participate in the hearing. The same time limits as set out in in person hearings apply to telephone conference call hearings.

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

3. Conducting Hearings Closed to the Public Tax Code Sec. 41.66(d)(d-1): The chief appraiser and the property owner must file a joint motion to request that a closed hearing due to intent to disclose proprietary or confidential information that will assist the ARB in determining the protest.

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

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

After deliberation, the ARB must reconvene in open meeting and vote to take final action on the protest deliberated in the closed meeting. The ARB and parties cannot of proprietary or confidential information during this open meeting.

4. Right to Examine and Cross-Examine Witnesses or Other Parties: Tax Code Section 41.66(b) states that “each party to a hearing is entitled to offer evidence, examine or cross-examine witnesses or other parties, and present argument on the matters subject to the hearing”. The ARB cannot prohibit this entitlement in any way; however, it may enforce time limits and dictate the order of the ARB hearings for witness examination and cross-examination. To the extent possible, the ARB should advise the parties in advance of any time limitations that the ARB intends to impose regarding the presentation of evidence.

5. Party’s Right to Appear by an Agent: A person leasing property who is contractually obligated to reimburse the property owner for taxes imposed on the property can file a protest if the property owner does not and to designate, under Tax Code Sec. 41.413, another person to act as his/her agent with the same authority and limitations as an agent designated under Tax Code Sec. 1.111

Section 9. Evidence Consideration

Tax Code Sec. 5.103(8)(11)(13)

1. A Party’s Right to Offer Evidence and Argument: The ARB cannot prohibit a party’s right to offer evidence and argument but may enforce time limits and dictate the order of ARB hearings. To the extent possible, the ARB should advise the parties in advance of any time limitations the ARB intends to impose regarding the presentation of evidence and argument. The ARB should, schedule permitting, provide as much time as possible to each party to a hearing to fully present evidence and offer argument.
2. Prohibition of Consideration of Information Not Provided at the ARB Hearing [Tax Code Sec. 41.66(e)]: In a protest hearing, the ARB cannot consider any appraisal district information on a protest that was not presented to the ARB during the protest hearing. In order for the ARB to consider any appraisal district record (i.e. chief appraiser, appraisal district representative, property owner, agent, or witness) at the protest hearing.
 - a) Exclusion of Evidence Required by Tax Code Section 41.67(e): If it is established during a protest hearing that the protesting party previously requested information under Tax Code Section 41.461 and that the opposing party did not deliver the information to the protesting party at least 14 days before the scheduled or postponed hearing, the opposing party cannot use or offer the requested information not made available in any form as evidence in the hearing. The ARB shall must exclude evidence under Tax Code Section 41.67(d) only if evidence presented at the hearing establishes that: the information sought to be excluded as evidence was not delivered at least 14 days before the hearing
 - b) the information sought to be excluded as evidence was previously requested by the protesting party.Tax Code Sec. 41.67(e) prohibits the chief appraiser from offering evidence at a hearing in support of a modification or denial of an exemption or application unless:
 - a) the chief appraiser provided the reasoning for the modification or denial to the property owner in writing no later than the 14th day before the hearing date; and

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

Section 10: Guidelines for Protests/Standards of Documentation

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

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

Be direct, concise and honest. Stress facts and circumstances which support your protest. The property owner who simply says "This appraisal seems awfully high to me" is not likely to prevail. The fact that your property is appraised at a value greater than your neighbor's does not prove that your property was appraised erroneously. Values from prior years or the decisions of previous ARB's do not bind the current ARB. **Each tax year stands alone.**

Section 11. ARB Decision

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

Section 12. Other Issues

[Tax Code Sec. 5.103(17)]

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

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