

2019 TARRANT APPRAISAL REVIEW BOARD (ARB) HEARING PROCEDURES

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

1. Administration of ARB Appointments

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

2. Conflicts of Interest

Each ARB member is responsible for ensuring that he or she does not have any conflict of interest that results in ineligibility to serve on the ARB or restricts or prohibits the ARB member's participation in ARB activities, such as participation in the determination of a taxpayer protest. An ARB member must promptly report any conflict of interest to the ARB chair in addition to any other individual or entity as may be provided 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 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 chair 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 chair 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.

3. Ex Parte and Other Prohibited Communications

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

II. ARB Duties [Tax Code Section 5.103(b) (1), (5), and (6)]

1. Statutory Duties of an ARB

Each ARB member is responsible for ensuring that he or she understands the statutory duties of the ARB and shall comply with all statutory requirements in performing statutory duties as a member of the ARB.

2. Notices Required under the Property Tax Code

Each ARB member is responsible for obtaining and maintaining familiarity with notices required under the Property Tax Code. If an ARB member has reason to believe that any notice that is required by law to be provided by the ARB is not being provided or does not meet the requirements of applicable law, the ARB member shall promptly notify the ARB chair. The ARB chair shall investigate each such report and take appropriate action to correct all verified problems.

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

"Good cause" for filing late protests is not defined in Tax Code Section 41.44(b). Claims of good cause for late-filed protests should be carefully considered and standards in making 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.

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

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

1. Scheduling Hearings Generally

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

2. Scheduling Hearings for Property Owners not Represented by Agents

Pursuant to Tax Code Section 41.66(i), hearings filed by property owners not represented by agents designated under Tax Code Section 1.111 shall be scheduled for a specific time and date. More than one protest may be scheduled for hearings at the same time and date; however, if a hearing for a property owner is not started by an ARB 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.

3. Scheduling Hearings for Multiple Accounts

If requested by a property owner or a designated agent, hearings on protests concerning up to 20 designated properties shall be scheduled on the same day by the ARB. The request must meet all requirements of Tax Code Section 41.66(j), including the required statement in boldfaced type: "request for same-day protest hearings." No more than one such request may be filed in the same tax year by a property owner or a designated agent. Also pursuant to Tax Code Section 41.66(j), the ARB may schedule hearings on protests concerning more than 20 properties filed by the same property owner or designated agent and may use different panels to conduct the hearings based on the ARB's customary scheduling. The ARB may follow the practices customarily used in the scheduling of hearings under Section 41.66(j).

4. ARB Panel Assignments

If an ARB sits in panels as authorized by Tax Code Section 41.45(d), protests shall be assigned randomly, except that the ARB, with or without clerical assistance from the staff of the appraisal district, may consider the type of property or the protest grounds in order to assign the protest to a panel with members who have particular expertise. Once a protest is scheduled to be heard by a specific panel, it shall not be reassigned to another panel without the consent of the property owner or a designated agent. If the ARB has cause to reassign a protest to another panel, the owner or designated agent may agree to the reassignment or request a postponement of the hearing. The ARB is required to postpone the hearing if requested in this situation. Pursuant to Tax Code Section 41.66(k), “[a] change of members of a panel because of a conflict of interest, illness, or inability to continue participating in hearings for the remainder of the day does not constitute reassignment of a protest to another panel.”

5. Postponements Under Tax Code Section 41.45(e)

To better accommodate your schedule, you may choose to come to the TARB’s office on a day that is prior to your scheduled hearing and when TARB panels are conducting other hearings to be heard if there is panel availability, with scheduled hearings taking precedence. If we are too busy, and cannot hold your hearing at a convenient time on that earlier day, you will have to attend the scheduled hearing on its scheduled date and at the scheduled time. For other appearance options, see 1 and 2 at end of document. 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. *Request for reschedule should be emailed to: arbschedule@tad.org. Reference account number in the subject line and state request in body of email.* 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 chair. If the hearing for which the postponement is requested is scheduled to occur before the next regular meeting of the ARB, the chair or the chair’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 chair or the chair’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). *Request for reschedule should be emailed to: arbschedule@tad.org. Reference account number in the subject line and state request in body of email.* A postponement request requiring a showing of good cause should be **supported by documentation and will not be granted automatically**. A person making such a request should not assume the request has been granted until the person receives a confirmation from the TARB. *If a postponement is not granted and the person fails to appear for the scheduled hearing, the protest will be dismissed.* 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 chair. If the hearing for which the postponement is requested is scheduled to occur before the next regular meeting of the ARB, the chair or the chair’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 chair or the chair’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 chair. If the hearing for which the postponement is requested is scheduled to occur before the next regular meeting of the ARB, the chair or the chair’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 chair or the chair’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. *For more information, Sec. 41.45 (e) is quoted at end of document.*³

6. 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. (e-2) *For purposes of Subsections (e) and (e-1), “good cause” means a reason that includes an error or mistake that: (1) was not intentional or the result of conscious indifference; and (2) will not cause undue delay or other injury to the person authorized to extend the deadline or grant a rescheduling.* **Provide any documents supporting your claim of good cause.** *The written statement should be delivered to the TARB either in person, by mail or by common or contract carrier. If delivered in person, deliver to: TARB Chairman•2500 Handley Ederville Rd•Fort Worth Texas•76181. If sent by mail, common or contract carrier, deliver to TARB Chairman•P.O. Box 185519•Fort Worth, Texas•76181-0519. With either form of delivery, the outside of the envelope should be marked FOUR DAY REQUEST, to help ensure proper processing*

7. Postponements Under Tax Code Section 41.45(g)

The ARB must postpone a hearing to a later date if: (1) the owner of the property or the owner’s agent is also scheduled to appear at a hearing on a protest filed with the ARB of another appraisal district; (2) the hearing before the other ARB is scheduled to occur on the same date as the hearing set by this ARB; (3) the notice of hearing delivered to the property owner or the owner’s agent by the other ARB bears an earlier postmark than the notice of hearing delivered by this ARB or, if the date of the postmark is identical, the property owner or agent has not requested a postponement of the other hearing; and (4) the property owner or the owner’s agent includes with the request for a postponement a copy of the notice of hearing delivered to the property owner or the owner’s agent by the other ARB. *Request and documentation should be emailed to: agentconflict@tad.org. Request sent without documentation will not be reviewed.*

8. 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.

9. Postponements Under Tax Code Section 41.66(i)

Hearings on protests filed by property owners not represented by agents designated under Tax Code Section 1.111 shall be scheduled for a specific time and date. More than one protest may be scheduled for hearings at the same time and date; however, if a hearing for a property owner is not started by 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.

10. Postponements Under Tax Code Section 41.66(k)

If a protest is scheduled to be heard by a particular panel, the protest may not be reassigned to another panel without the consent of the property owner or designated agent. If the ARB has cause to reassign a protest to another panel, a property owner or designated agent may agree to reassignment of the protest or may request that the hearing on the protest be postponed. The ARB shall postpone the hearing on that request. A change of members of a panel because of a conflict of interest, illness, or inability to continue participating in hearings for the remainder of the day does not constitute reassignment of a protest to another panel. The request for postponement must contain the mailing address and email address of the person requesting the postponement. The ARB shall respond in writing or by email to the request for postponement not later than the seventh day after the date of receipt of the request.

IV. Conduct of ARB Hearings (formal hearings, not informal meetings between property owners and appraisal district staff) [Tax Code Section 5.103(b)(2), (9), and (10)]

1. Conducting Hearings Open to the Public

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

We are the appraisal review [board 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 today [provide instructions on how to fill out the survey]. The survey is voluntary. 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 and electronic 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. **Bring four copies of evidence and two copies of photos to the hearing to assist in giving the TARB three-member panel and the Tarrant Appraisal District (TAD) appraiser adequate time to review each document, even if you have previously submitted the evidence.**
- 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 forms of written communication are permitted.
- s. The ARB or panel chairman shall ask for a separate motion for each matter that was the subject of the protest hearing. The motion should include the exact value or issue to be determined. A vote shall be taken and recorded by a designated appraisal district staff person or member of the ARB assigned for this purpose. Separate motions and determinations must be made for each 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. 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 VI, Other Issues, for more information regarding audiovisual equipment requirements. The property owner or agent and the appraisal district representative are prohibited from debating each other. 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. 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.

2. Conducting Hearings by Telephone Conference Call

A property owner initiating a protest is entitled to offer evidence or argument by affidavit without personally appearing. To appear at a hearing by telephone conference call, 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 by telephone conference call, 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 by telephone conference call to another person the owner invites to participate in the hearing.

Procedures for Telephone Hearings

Telephone hearings are subject to the following:

- A property owner who does not speak English will need to provide his/her own translator.
 - Timely filed Chapter 41 protests
 - A maximum of two (2) cases per phone call.
- a. A property owner wishing to appear for a hearing by telephone conference call must notify TARB in writing on the original protest form or by written notice filed with the board not later than the 10th day before the date of the hearing. Faxes, electronic mail or other methods of electronic delivery are not sufficient and will not be considered. If sent first-class mail, the mailing address is: TARB•P.O. Box 185519•Fort Worth, Texas•76181-0519. If hand delivered or sent by common or contract carrier, the address is: TARB•2500 Handley Ederville Rd•Fort Worth, Texas•76118. Property owners are encouraged to use a method that provides proof of delivery. To help facilitate accurate processing **ATTENTION-Telephone Hearing Request** should be prominently displayed on the outside of the envelope.
- b. A property owner must provide any evidence in the form of a sworn affidavit¹ filed with the TARB. To help facilitate accurate processing, please provide sworn affidavit five (5) days before the date of the hearing. **A sworn affidavit must be received before the hearing.** Faxes, electronic mail or other methods of electronic delivery are not sufficient and will not be considered. If sent first-class mail, the mailing address is: TARB•P.O. Box 185519•Fort Worth, Texas•76181-0519. If hand delivered or sent by common or contract carrier, the address is: TARB•2500 Handley Ederville Rd•Fort Worth, Texas•76118. Property owners are encouraged to use a method that provides proof of delivery. To help facilitate accurate processing **ATTENTION-Telephone Hearing Affidavit** should be prominently displayed on the outside of the envelope.
- c. The property owner should call (817-686-1770) approximately five minutes before the hearing is scheduled to start. If the property owner does not call shortly before the scheduled hearing time, the panel will conduct the hearing(s) via appearance by affidavit or if no affidavit has been submitted, the panel will dismiss the protest for failure to appear. When the owner's call is answered, the owner should be prepared to give:
- The owner's name
 - The account number(s) and case number(s) identifying the protest(s)
 - The telephone number at which the owner can be reached
- d. If a panel is not available to hold the hearing right away, the TARB member or staff member answering the call will advise the property owner that the TARB will call the owner back when a panel is available. The owner is responsible for keeping the line clear and answering promptly when the TARB calls. If the TARB cannot reach the owner, the owner will forfeit the opportunity to participate in the hearing by telephone. The panel will conduct the hearing(s) via appearance by affidavit or if no sworn affidavit has been submitted, the panel will make a recommendation with the information, evidence and testimony available within the hearing.
- e. If a property owner has had to wait more than two hours from the time scheduled for his/her hearing and the hearing has not begun, the owner may terminate the call if he/she is on hold. The owner should promptly call (817-686-1770) and state that he/she is exercising the right to request a postponement of the hearing.
- f. The property owner is responsible for ensuring a clear connection from his/her end of the connection:
- The property owner should use a land-line telephone or, if the owner uses a cell phone, he/she should call from a safe and secure location with a strong, reliable connection to a cellular network. A property owner using a VOIP telephone should ensure that the Internet connection is fast enough to provide clear transmission of sound without buffering.
 - The owner should separate himself/herself from background noises like televisions and barking dogs, noises that might interfere with the panel's ability to hear and understand the owner.
 - If a call is dropped or if the property owner's speech is garbled or unintelligible, the ARB panel may terminate the call and will make two attempts to connect with the property owner again. During an attempt to establish a reconnection, the hearing will continue but no evidence, argument or discussion will take place. If a connection cannot be reestablished within five minutes, the panel will proceed with the hearing and owner will have no further opportunity to participate in the hearing by telephone. The panel will conduct the hearing(s) via appearance by affidavit or if no affidavit has been submitted, the panel will make a recommendation with the information, evidence and testimony available within the hearing.
- g. If the property owner provides documents, photographs tables or other items with his/her affidavit, those items should be clearly labeled and easy to follow.
- h. A property owner may not offer evidence by telephone. Evidence includes facts and opinions. The owner may comment on evidence that is presented through an affidavit or by the Appraisal District. If an affidavit is not submitted, the property owner will only be allowed to comment on Appraisal District evidence.
- i. The property owner is responsible for providing access to another person that the owner invites to participate in the hearing.
- j. If the panel determines that the property owner has wholly or partially forfeited the right to participate in a hearing by telephone, the panel will proceed to hear or dismiss the protest. The panel's decision will not be changed even if the property owner successfully contacts the ARB by telephone at a later time.

3. 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 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.

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 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.

5. 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. 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 and to designate, under Tax Code Section 41.413, another person to act as his/her agent with the same authority and limitations as an agent designated under Tax Code Section 1.111.

V. Evidence Considerations [Tax Code Section 5.103(8), (11), and (13)]

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

The ARB may not prohibit a party's right to offer evidence and argument. However, the ARB may enforce time limits and dictate the order of ARB hearings. To the extent possible, the parties should be advised in advance of any time limitations the ARB has determined to impose regarding the presentation of evidence and argument. The ARB should, schedule permitting, provide as much time as possible to each party to a hearing to fully present evidence and offer argument.

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

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

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

If it is established during a protest hearing that information was previously requested under Tax Code Section 41.461 by the protesting party and that the information was not made available to the protesting party at least 14 days before the scheduled or postponed hearing, the requested information not made available may not be used as evidence in the hearing. The ARB shall make a determination to exclude evidence under Tax Code Section 41.67(d) only if evidence presented at the hearing establishes that: (1) the information sought to be excluded as evidence was not made available at least 14 days before the hearing; and (2) the information sought to be excluded as evidence was previously requested by the protesting party.

VI. Other Issues [Tax Code Section 5.103(17)]

1. Compliance with the Law, Integrity, and Impartiality

Members of the ARB shall comply with the law and should act at all times in a manner that promotes public confidence in the integrity and impartiality of the ARB.

2. Patience and Courtesy

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

3. Bias or Prejudice

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

4. Confidential Information

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

5. Evidence exchange and retention and audiovisual equipment requirements

Before or immediately after a TARB hearing begins, each party shall provide the other with a copy of the evidence the party intends to offer at the hearing. The parties may exchange evidence in paper or electronic form. Each case number presented using electronic presentation will require its own electronic device (i.e. flashdrive), unless one hard copy of the evidence is provided for each case. If the electronic presentation contains evidence for more than one account number, one hard copy of the evidence for each account being represented, must be presented to the TARB for the evidence to be considered.

a) TARB will accept evidence on USB flash drives, 120mm compact discs (CD) or DVD. Any device will be scanned before it may be used, and any device containing a virus or malware may not be used.

*b) TARB **will not accept** evidence on cell phones, smart phones, tablet computers, laptop computers, cameras, camcorders, websites, FTP sites, VHS/DVI tapes, Macintosh devices, floppy discs, SD memory cards or any other type device not listed in Item a) above.*

c) Electronic evidence must be submitted in the following file types: PDF, Microsoft Office (Word/Excel/PowerPoint); or image types: JPEG, PNG, TIFF.

d) TAD may use audiovisual equipment at a hearing, including a Microsoft Windows 7 OS computer compatible with the file types listed in Item c) above and multiple monitors, keyboard and mouse. Audiovisual equipment of the same general type, kind, and character is available for use by a property owner who requests the use of the equipment when checking in for a hearing. It will not be connected to the internet. A property owner may bring his/her own audiovisual equipment for use at a hearing. The owner is responsible for setting the equipment up and operating it. Due to liability concerns, neither TAD nor TARB can provide technical assistance for personal devices.

e) Property owners may not access TAD's computer network, Internet connection or any of TAD's technology or equipment other than that made available and described in these procedures.

When multiple cases are scheduled to be heard by a property owner or agent designated under Section 1.111 of the Texas Property Tax Code and the cases are not completed on the scheduled date, the hearings will resume at 8:00 a.m. on the next day that the TARB holds hearings, Monday through Saturday. Hearings will continue each sequential day until completed. Failure to appear on continuous days will result in dismissal of unheard cases unless approval in writing has been authorized by TARB officer or staff member.

If you are scheduled for a "Good Cause" hearing, before a panel of the TARB:

The panel will consider whether you have good cause for filing a protest after the legal deadline. You should be prepared to explain why the protest was not filed timely. You should be prepared to present evidence supporting your claims. For example, if a hospital stay prevented you from filing your protest on time, you should bring copies of your hospital bill or discharge documents. For more information on good cause, see **II. ARB Duties, 3. Determination of Good Cause under Tax Code Section 41.44(b)** of this insert. If the panel determines that you had good cause for filing the protest late and if there are no other obstacles⁴, the panel will immediately hold a hearing(s) on the substantive issues raised by your protest, such as value, exemptions, etc. You should come prepared for hearings on the substantive issues. If the panel does not grant the good cause based on evidence and testimony you present, the substantive ground(s) raised by your protest will not be considered by the panel.

**If you are scheduled for a hearing on a protest or motion that has property tax payment requirements:
Examples to include but not limited to: 25.25(c) Motions, 25.25(d) Motions, Sec. 41.411, Sec. 41.44(c)**

Sec. 25.26. Forfeiture of Remedy for Nonpayment of Taxes.

(a) The pendency of a motion filed under Section 25.25 does not affect the delinquency date for the taxes on the property that is the subject of the motion. However, that delinquency date applies only to the amount of taxes required to be paid under Subsection (b). If the property owner complies with Subsection (b), the delinquency date for any additional amount of taxes due on the property is determined in the manner provided by Section 42.42(c) for the determination of the delinquency date for additional taxes finally determined to be due in an appeal under Chapter 42, and that additional amount is not delinquent before that date.

(b) Except as provided by Subsection (d), a property owner who files a motion under Section 25.25 must pay the amount of taxes due on the portion of the taxable value of the property that is the subject of the motion that is not in dispute before the delinquency date or the property owner forfeits the right to proceed to a final determination of the motion.

(c) A property owner who pays an amount of taxes greater than that required by Subsection (b) does not forfeit the property owner's right to a final determination of the motion by making the payment. If the property owner files a timely motion under Section 25.25, taxes paid on the property are considered paid under protest, even if paid before the motion is filed.

(d) After filing an oath of inability to pay the taxes at issue, a property owner may be excused from the requirement of prepayment of tax as a prerequisite to the determination of a motion if the appraisal review board, after notice and hearing, finds that such prepayment would constitute an unreasonable restraint on the property owner's right of access to the board. On the motion of a party, the board shall determine compliance with this section in the same manner and by the same procedure as provided by Section 41.4115(d) and may set such terms and conditions on any grant of relief as may be reasonably required by the circumstances.

If the TARB hearing is held after the delinquency date, generally after January 31 of the year immediately following the protest year, proof of timely payment must be provided.⁵ Taxes paid after delinquency generally do not satisfy the requirements of §25.26.

If your protest alleges the failure of the TAD or the TARB to deliver a notice

Be prepared to present your evidence concerning the notice. If the TARB panel determines that a notice was not delivered, the panel will immediately hold a hearing(s) on the substantive issues raised in your protest, such as value, exemptions, etc. You should come prepared for hearings on those substantive issues. If the panel does not find a violation concerning the delivery of a notice, the panel will not consider the substantive issues.

¹ **If you are unable to attend the hearing**, the law allows you to submit your evidence in the form of a **sworn affidavit**. An affidavit must be signed under oath before a Notary Public or other person authorized to administer oaths. The sworn affidavit must state whether or not you intend to appear at the hearing and must be submitted to the TARB before it begins the hearing on the protest. If you state, you intend to appear at the hearing, in the affidavit, the TARB may consider the affidavit only if you do not appear at the hearing in person. For more information see current Texas Property Tax Code, §41.45 and Comptroller's form 50-283 at: [https://www.tad.org/wp-content/pdf/templates/PropertyOwner'sAffidavitOfEvidenceToTheAppraisalReviewBoard\(50-283\).pdf](https://www.tad.org/wp-content/pdf/templates/PropertyOwner'sAffidavitOfEvidenceToTheAppraisalReviewBoard(50-283).pdf) or <https://comptroller.texas.gov/forms/50-283.pdf>. Sworn affidavits and evidence should be submitted in an original and three copies along with two copies of photographs as related in the second paragraph of the VALUABLE INFORMATION THAT MAY HELP YOU WITH YOUR HEARING information sheet. Sworn affidavits can be delivered in person, by mail or common or contract carrier. If delivered in person, common or contract carrier, deliver to: TARB•2500 Handley Ederville Rd•Fort Worth, Texas•76118. If delivered by mail, deliver to: TARB•P.O. Box 185519•Fort Worth, Texas•76181-0519. To help facilitate accurate processing **ATTENTION-ARB HEARING AFFIDAVIT** should be prominently displayed on the outside of the envelope. Affidavits are not-accepted via fax or email.

² **A property owner may have another person appear at the hearing as the owner's agent**, but the TARB needs to know the person is properly authorized. In most instances, a property owner must designate an agent in writing using the Comptroller's form 50-162. Formats other than form 50-162 are generally not acceptable authorization. Forms are available at our office or online at <https://comptroller.texas.gov/forms/50-162.pdf>. The form must be signed by the owner and must be filed at or before the hearing. This is particularly true when an agent is a professional tax consultant, a **property owner's spouse or other person not shown as an owner** on the property's deed. If the agent is an owner or authorized employee of the property owner's business or the owner's attorney licensed to practice in Texas, the TARB may accept other evidence of the agent's authority. Failure to provide authorization at the time of the hearing will result in the dismissal of the case.

³Sec. 41.45(e) of the Texas Property Tax Code, states: “(e) On request made to the appraisal review board before the date of the hearing, a property owner who has not designated an agent under Section 1.111 to represent the owner at the hearing is entitled to **one postponement** of the hearing to a later date without showing cause. In addition and without limitation as to the number of postponements, the board shall postpone the hearing to a later date if the property owner or the owner’s agent at any time shows good cause for the postponement or if the chief appraiser consents to the postponement. 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 unless the date and time of the hearing as postponed are agreed to by the chairman of the appraisal review board or the chairman’s representative, the property owner, and the chief appraiser. A request by a property owner for a postponement under this subsection may be made in writing, including by facsimile transmission or electronic mail, by telephone, or in person to the appraisal review board, a panel of the board, or the chairman of the board. The chairman or the chairman’s representative may take action on a postponement under this subsection without the necessity of action by the full board if the hearing for which the postponement is requested is scheduled to occur before the next regular meeting of the board. The granting by the appraisal review board, the chairman, or the chairman’s representative of a postponement under this subsection does not require the delivery of additional written notice to the property owner.”

⁴ All other laws and procedures will still apply. A granting of Good Cause does not guarantee a final determination of the grounds of protest if other law or procedural issues prevent that outcome.

⁵Sec. 31.02. Delinquency Date.

(a) Except as provided by Subsection (b) of this section and by Sections 31.03 and 31.04 of this code, taxes are due on receipt of the tax bill and are delinquent if not paid before February 1 of the year following the year in which imposed. (See Chapter 31 of the current Texas Property Tax Code for other information that may pertain to your situation or you have the right to consult with a lawyer or property tax consultant for assistance or information regarding other laws that may affect your specific situation.)

Texas Property Tax Code is available at <https://comptroller.texas.gov/taxes/property-tax/docs/96-297-17.pdf>