

COVID-19 TARB MODIFIED HEARING INFORMATION

The following is information from the Tarrant Appraisal Review Board (TARB) Chairman:

Due to COVID-19 and with the health and safety of all being the first priority, the TARB has made modifications and recommendations. These proposed procedures will enable the panel members to consider evidence despite the problems posed by the virus and will make the hearings more efficient for everybody. Your patience and understanding is appreciated as we work through this process together.

You have requested and are being scheduled for a hearing by affidavit. As a result of COVID-19, the hearing will be held by affidavit/unsworn declaration only. This will not be an in person hearing. Testimony and evidence must be provided in the form of a sworn affidavit or unsworn declaration, to the TARB, before the hearing. Failure to provide sworn affidavit /unsworn declaration may result in the dismissal of your protest and may jeopardize other rights to which you may otherwise be entitled.

For your convenience, both the affidavit and unsworn declaration are enclosed. **The unsworn declaration does not require a notary signature.** In order for your testimony and evidence to be presented to the TARB, **one** of these documents **must** be completed and submitted along with your testimony and evidence.

In light of COVID concerns, and to reduce the need to produce and distribute large amounts of paper evidence in a hearing, sworn affidavit or unsworn declaration, evidence and testimony can be uploaded to your dashboard. To allow time for processing and ensure availability at hearing, it is requested the documents be uploaded to each account, five (5) business days before the scheduled hearing date.

This will be the evidence retained for the TARB hearing.

The screenshot shows a web dashboard with the following elements:

- Current Owner(s):** [Redacted]
- Primary Owner Address:** [Redacted]
- Agent:** [Redacted]
- Market Value:** [Redacted]
- Georeference:** [Redacted]
- Notice Sent:** 05-01-2020
- Notice Value:** [Redacted]
- Protest Deadline:** 06-01-2020
- Protest Hearing Date:** 06-29-2020 01:00 pm

Navigation buttons on the right side:

- TAD CLASSIC MAPS
- TAD INTERACTIVE MAPS
- GOOGLE MAPS
- TC DEED SEARCH
- TC TAX OFFICE

Navigation buttons at the bottom:

- VIEW PROPERTY
- ACCOUNT CHANGE
- VIEW DOCUMENTS
- VIEW ARB EVIDENCE
- ARB EVIDENCE UPLOAD (highlighted with a red arrow)

COVID-19 Guide to Modified Hearings by Affidavit/Unsworn Declaration

*****A sworn affidavit or unsworn declaration must be received before the hearing.*****

Prior to scheduled hearing date:

- **EVALUATE NEED FOR A HEARING:**

If you decide a protest on your account is no longer necessary and you have not received, signed and returned, a Settlement and Waiver of Protest form, from TAD, your protest can be closed by selecting one of the two methods below.

- Complete and return enclosed yellow postcard, or
- Send an email to: WITHDRAWPROTEST@tad.org
 - Place account number in the subject line
 - State request in body of email
 - Submit email five (5) business days prior to scheduled hearing to allow for processing

- **SELECT METHOD OF DELIVERY OF EVIDENCE and SWORN AFFIDAVIT or UNSWORN DECLARATION:**

ELECTRONIC

- Upload Hearing Evidence to each protested account on your dashboard.
 - Five (5) business days prior to the scheduled hearing date, to allow for processing.
 - Apple Office/MAC Office Products are not compatible.
 - Adjust your source or upload device to minimize file size.
 - Individual documents must be no larger than 5MB.
 - Photos must be resized to no larger than 1MB.
 - Files cannot be zipped.

PAPER

- Not accepted via fax or email.
- TARB suggests mailing paper sworn affidavit/unsworn declaration, testimony and evidence at least eight (8) business days prior to scheduled hearing date, to allow for quarantine and processing.
- Submit paper evidence via drop box at least five (5) business days prior to scheduled hearing date, to allow for quarantine and processing.

- Paper evidence can be placed in drop box at:

TARB-HEARING EVIDENCE

2500 Handley Ederville Rd
Fort Worth, Texas 76118

- Evidence envelope should be clearly labeled with:

- ✓ Account number
- ✓ Name
- ✓ Telephone number

- Paper evidence can be mailed to:

TARB-HEARING EVIDENCE

P.O. Box 185519
Fort Worth, Texas 76181-0519

- If sent by common or contract carrier, the address is:

TARB – HEARING EVIDENCE

2500 Handley Ederville Rd
Fort Worth, Texas 76118

Keep copies of all documents and use delivery method that confirms TARB receipt.

Regardless of submittal method, evidence must be in the possession of the TARB to be considered at the scheduled hearing.

*****A sworn affidavit or unsworn declaration must be received before the hearing.*****

**CIVIL PRACTICE AND REMEDIES CODE TITLE 6.
MISCELLANEOUS PROVISIONS CHAPTER 132.
UNSWORN DECLARATION**

Sec. 132.001. UNSWORN DECLARATION. (a) Except as provided by Subsection (b), an unsworn declaration may be used in lieu of a written sworn declaration, verification, certification, oath, or affidavit required by statute or required by a rule, order, or requirement adopted as provided by law.

(c) An unsworn declaration made under this section must be:

(1) in writing; and

(2) subscribed by the person making the declaration as true under penalty of perjury.

(d) Except as provided by Subsections (e) and (f), an unsworn declaration made under this section must include a jurat in substantially the following form:

"My name is _____, my date of birth is _____

(First)

(Middle)

(Last)

and my address is _____

_____ (Number & Street)

(City)

_____ (State)

(Zip Code)

(Country)

Facts for ARB Hearing (Attach Additional Comments and Evidence):

I declare under penalty of perjury that the foregoing is true and correct.

Executed in _____ County, State of

_____ on the _____ day of

(Month)

_____ .
(Year)

Signed: _____

Declarant"

Property Owner's Affidavit of Evidence

Form 50-283

Tax Year _____

Appraisal District's Name _____

Appraisal District Account Number (if known) _____

GENERAL INSTRUCTIONS: This form is for use by a property owner to offer and submit evidence and/or argument for an appraisal review board (ARB) protest hearing by telephone conference call or written affidavit pursuant to Tax Code Section 41.45.

FILING INSTRUCTIONS: This affidavit and evidence for the hearing may be submitted to the ARB either in paper or on a small portable electronic device (such as a CD, USB flash drive or thumb drive) which will be kept by the ARB.

SECTION 1: Property Owner or Lessee

Name of Property Owner or Lessee _____

Mailing Address, City, State, Zip Code _____

Phone Number (area code and number) _____

Email Address* _____

* An email address of a member of the public could be confidential under Government Code Section 552.137; however, by including the email address on this form, you are affirmatively consenting to its release under the Public Information Act.

SECTION 2: Property Description

Physical Address, City, State, Zip Code (if different than above) _____

If no street address, provide legal description. _____

Mobile Home Make, Model and Identification Number (if applicable) _____

SECTION 3: Reasons for Protest

To preserve your right to present each reason for your protest to the ARB according to law, be sure to select all boxes that apply. Failure to select the box that corresponds to each reason for your protest may result in your inability to protest an issue that you want to pursue.

- | | |
|--|---|
| <input type="checkbox"/> Incorrect appraised (market) value. | <input type="checkbox"/> Ag-use, open-space or other special appraisal was denied, modified or cancelled. |
| <input type="checkbox"/> Value is unequal compared with other properties. | <input type="checkbox"/> Change in use of land appraised as ag-use, open-space or timberland. |
| <input type="checkbox"/> Property should not be taxed in _____
(name of taxing unit) | <input type="checkbox"/> _____
for ag-use, open-space or other special appraisal.
Incorrect appraised or market value of land under special appraisal |
| <input type="checkbox"/> _____
be included on the appraisal district's record. Property is not
<input type="checkbox"/> located in this appraisal district or otherwise should not | <input type="checkbox"/> Owner's name is incorrect. |
| <input type="checkbox"/> Failure to send required notice. _____
(type) | <input type="checkbox"/> Property description is incorrect. |
| <input type="checkbox"/> Exemption was denied, modified or cancelled. | <input type="checkbox"/> _____
Incorrect damage assessment rating for a property qualified for
_____ a temporary disaster exemption. |
| <input type="checkbox"/> Temporary disaster damage exemption was denied or modified. | <input type="checkbox"/> Other: |

SECTION 4: Evidence

Attach evidentiary materials (such as letters, receipts, deeds, photographs, etc.) to be submitted with this affidavit.

Provide the total number of pages or images submitted as evidence with this affidavit:

SECTION 5: Statement of Facts or Arguments

State all facts or arguments that may help resolve your case.

SECTION 6: Hearing Type

Indicate how you intend to participate in the ARB hearing regarding your protest (select only one box).

- I do **not** intend to appear at the hearing, either in person or by telephone conference call.
This affidavit and the evidence and/or argument submitted with it may be used for the hearing if I do not appear in person at the hearing.
- I intend to appear **in person** at the hearing.
This affidavit may not be used for the hearing if I do appear in person at the hearing.
- I intend to appear **by telephone conference call** for the hearing.
This affidavit and the evidence submitted with it may be used for the hearing if I do not appear in person at the hearing.
If you decide later to appear by telephone conference call, you must provide written notice to the ARB at least 10 days before the hearing date and submit your evidence with an affidavit (if not previously done).

NOTE: You may change your mind and appear in person at the ARB hearing. You do not waive the right to appear in person at the hearing by submitting this affidavit to the ARB. If you indicate that you intend NOT to appear at the hearing or you do not complete this section of the form and you do not elect to appear by telephone conference call, the ARB is not required to consider the affidavit at a scheduled hearing, and may consider the affidavit at a hearing designed for the specific purpose of processing affidavits.

SECTION 7: Name and Signature

State of Texas
County of __

Before me, the undersigned authority, personally appeared _____, who, being by me duly sworn, deposed as follows:
Affiant Name

1. My name is _____. I am of sound mind, capable of making this affidavit, and personally Affiant Name acquainted with the facts stated in this affidavit as well as any materials attached to this affidavit. I am submitting and offering any materials as evidence or argument to the ARB for consideration at the protest hearing for the property described in Section 2 of this affidavit.
2. Any materials submitted with this affidavit as evidence were generated or collected by me or for me, and are the original or exact duplicates of the original.
3. Any materials I am submitting as evidence comprise a total of _____ pages or images and are described in Section 4 of this affidavit. I am attaching any materials in paper form or on a small portable electronic device (such as a CD, USB flash drive or thumb drive) onto which images of the materials have been loaded as prescribed by the ARB’s hearing procedures.
4. The facts contained in this affidavit are true and correct, and the information reflected in any evidentiary materials attached to this affidavit are true and correct.

Signed on this _____ day of _____, 20

Affiant Signature _____

SWORN TO AND SUBSCRIBED before me on the

_____ day of _____, 20

Notary Public, State of Texas

My Commission Expires _____

Notary’s Printed Name _____

Important Information

GENERAL INFORMATION: This form is for use by a property owner to offer and submit evidence and/or argument for an appraisal review board (ARB) protest hearing by telephone conference call or written affidavit pursuant to Tax Code Section 41.45.

Property owners not appearing in person at a scheduled ARB protest hearing are required to offer and submit evidentiary materials (such as documents, photographs, etc.) or argument (such as a written statement that specifies the action of the appraisal district relating to the property from which relief is sought) by written affidavit delivered to the ARB before the hearing.

FILING INSTRUCTIONS: This affidavit and evidence for the hearing may be submitted to the ARB either in paper or on a small portable electronic device (such as a CD, USB flash drive or thumb drive) which will be kept by the ARB. Evidence should NOT be provided on a smart phone. Review the ARB’s hearing procedures regarding the requirements to properly submit evidence on a small portable electronic device. **Do not file this document with the Texas Comptroller of Public Accounts.**

DEADLINES: The affidavit and evidence must be submitted to the ARB before the protest hearing begins.

2020 TARRANT APPRAISAL REVIEW BOARD (TARB) 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 bylaw. 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 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 may not hear the protest, deliberate on the protest or vote on the matter that is the subject of 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 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. Additionally, 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 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. *The TARB will make this determination of good cause based solely upon the property owner's written explanation of good cause prior to scheduling any hearing. Circumstances that TARB has recognized as for purposes of good cause include the following: 1) active military duty outside the United States; 2) illness or injury requiring the care of a medical professional; 3) recent death in the immediate family; 4) being involved in a legislative or judicial function (i.e. jury duty) or impending court hearing; 5) failure to receive administrative due process; or 6) other instances of good cause as determined by the TARB. Supporting documentation should be included with the late protest and claim of good cause. Good cause, for the purpose of making this specific determination, is not a reason that includes: 1) being on family vacation; 2) being out of the area; 3) being out of the state; 4) being out of the country; or 5) failing to recognize the deadline. The decision to allow a hearing on a late-filed protest received before TARB's deadline to approve the appraisal records based upon the demonstration of the requisite good cause is to be determined by the TARB, in its sole discretion. If TARB determines good cause exists, a protest filed after the legal deadline but before TARB has approved the appraisal records shall be scheduled for a hearing.*

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 or Their Agents

Pursuant to Tax Code Section 41.66(i), hearings filed by property owners or their designated agents 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 or their agent 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 requested by the property owner or their agent. 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 the designated agent, hearings on protests concerning up to 20 designated properties shall be scheduled to be held consecutively on the same day by the ARB. The request must meet all requirements of Tax Code Section 41.66(j), including the required statement in boldfaced type: "request for same-day protest hearings." More than one such request may be filed in the same tax year by a property owner or the 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 their 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)¹

As an alternative to postponing and 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 ² and ³ 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 the 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, 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 postponement under 41.45(e-2) should be emailed to: arbschedule@tad.org. In the subject line, reference account number + 41.45(e-2) Request, 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 document¹*

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. *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.* Supporting documentation should be included with the 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 SEC. 41.45(e-1) 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 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 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. *The Comptroller's pamphlet and TARB's hearing procedures are enclosed with the Notice of Protest Hearing. TARB does not provide TAD evidence, 41.461(a)(2) materials. To get that information for your property from TAD, go to <https://www.tad.org> to create an account or sign in to your existing account. You may also ask TAD to provide the evidence, 41.461(a)(2) materials, by regular first-class mail or in person at TAD Customer Service counter.*

9. Postponements Under Tax Code Section 41.66(i)

Hearings on protests filed by property owners or their designated agents 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 or their agent 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 or the agent. 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 their designated agent. If the ARB has cause to reassign a protest to another panel, a property owner or their 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 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 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. ***Bring four (4) copies of evidence and two (2) 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.***
- c. State that the ARB members who are considering the protest have not communicated with anyone about the protest and have signed affidavits to that effect.
- d. Welcome the parties and remind them of the content of the hearing procedures, time limits for the hearing, and other relevant matters.
- e. Ask if any testifying witness holds a license or certificate from the Texas Appraiser Licensing and Certification Board and if the witness is appearing in that capacity.
- f. Inform witnesses that all testimony must be given under oath and swear-in all witnesses who plan to testify.
- g. Ask the property owner to decide if he/she wishes to present his/her evidence and argument before or after the appraisal district.
- h. If the property owner or agent presents his/her case first, he/she shall present evidence (documents and/or testimony). If witnesses are present, the property owner or agent may examine the witnesses as part of the presentation of evidence. At the end of the presentation, an opinion of value (if applicable) for the property must be stated.
- i. Next, the appraisal district representative may cross-examine the property owner, the agent, or the representative and/or witnesses.
- j. If the property owner or agent presented his/her case first, the appraisal district representative shall present evidence (documents and/or testimony) next. If witnesses are present, the appraisal district representative may examine the witnesses as part of the presentation of evidence. At the end of the presentation, an opinion of value (if applicable) for the property must be stated.
- k. Then, the property owner or agent may cross-examine the appraisal district representative and/or witnesses.
- l. Members of the ARB shall not be examined or cross-examined by parties.
- m. The party presenting its case first may offer rebuttal evidence (additional evidence to refute evidence presented by the other party).
- n. The other party may then offer rebuttal evidence.
- o. The party presenting its case first shall make its closing argument and state the ARB determination being sought.
- p. The party presenting its case second shall make its closing argument and state the ARB determination being sought.
- q. The ARB or panel chair shall state that the hearing is closed.
- r. The ARB or panel shall deliberate orally. No notes, text messages, or other 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. Provide the property owner or their agent documents indicating that the members of the board hearing their protest signed the required affidavit.

If computer screens are used by ARB members during ARB hearings for reviewing evidence and other information, computer screens also must be available to property owners and agents at the hearings to view the same information that is presented to the ARB members by the appraisal district staff. This requirement is met if the property owner or agent can see all information displayed on at least one computer screen in the hearing location (there is no requirement that the property owner or agent be provided a separate screen). If a chief appraiser uses audiovisual equipment at a protest hearing, the appraisal office must provide equipment of the same general type, kind and character for the use of the property owner or agent during the hearing. See section 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 notarized affidavit² 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 notarized affidavit² 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 affidavit² filed with the TARB. To help facilitate accurate processing, please provide sworn affidavit² five (5) days before the date of the hearing. **A sworn affidavit² 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 Affidavit²** should be prominently displayed on the outside of the envelope.
- c. The property owner must 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 sworn affidavit² or if no sworn affidavit² 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 sworn affidavit² or if no sworn affidavit² 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 TARB 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 sworn affidavit² or if no sworn affidavit² 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 sworn affidavit², 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 a sworn affidavit² or by TAD. If a sworn affidavit² is not submitted, the property owner will only be allowed to comment on TAD evidence, testimony will not be permitted.
- 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 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 delivered to the protesting party at least 14 days before the scheduled or postponed hearing, the requested information not made available may not be used or offered in any form 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 delivered at least 14 days before the hearing; and (2) the information sought to be excluded as evidence was previously requested by the protesting party.

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.

Adapted from January 1, 2020 Property Tax Assistance Division Texas Comptroller of Public Accounts

**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.⁴ 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.

⁴Sec. 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.

If you are unable to attend the hearing, the law allows you to submit your evidence in the form of a **sworn affidavit delivered to TARB, before the hearing**. An affidavit must be signed under oath before a Notary Public other person authorized to administer oaths. You must state in the sworn affidavit that either: 1) you do not intend to appear at the hearing; or 2) that you intend to appear at the hearing in person and that the sworn affidavit may be used only if you do not appear at the hearing in person. If you state, you intend to appear at the hearing, in the affidavit, TARB may consider the sworn affidavit only if you do not appear at the hearing in person. If you do not state in the sworn affidavit whether you intend to appear at the hearing, TARB shall consider the submission of the sworn affidavit as an indication that you do not intend to appear at the hearing. TARB is not required to hold the hearing at the scheduled time and may consider the sworn affidavit at a hearing designated for the specific purpose of processing sworn affidavits. For your hearing, submit the original sworn affidavit containing all evidence, photos, arguments, exhibits and attachments to support your opinion of value, along with (4) sets of exact copies of said documents, to assist in giving the TARB three-member panel and the TAD appraiser adequate time to review each document, even if you have previously submitted the evidence. Evidence should be on 8.5' x 11" single sided paper. See special instructions above for electronic evidence presentation.

For more information see current Texas Property Tax Code, §41.45 and Comptroller's form 50-283, available online 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 can be delivered in person, by mail or common or contract carrier.

- If delivered by mail, deliver to: TARB•P.O. Box 185519•Fort Worth, Texas•76181-0519
- If delivered in person, common or contract carrier: deliver to: TARB•2500 Handley Ederville Rd•Fort Worth, Texas•76118

To help facilitate accurate processing, **ATTENTION-ARB HEARING AFFIDAVIT** should be prominently displayed on the outside of the envelope. To allow time for processing, it is recommended the sworn affidavit be received at least five (5) business days prior to scheduled hearing.

Sworn affidavits are not accepted via fax or email.

^{3A} **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 50162 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.

Sec. 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/legal-resource.php>

Attention, non-english speaking property owners and representatives: TARB does not provide interpreters. It is your responsibility to provide an interpreter if you require one.

For hearing impaired needing sign language interpreter, please call 817-284-8884 or email arbschedule@tad.org five (5) business prior to scheduled hearing. If emailing, please put "Sign Language Interpreter Needed" in the subject line, and state request in the body.

The Comptroller's pamphlet and TARB's hearing procedures are enclosed with the Notice of Protest Hearing. **TARB does not provide TAD evidence, 41.461(a)(2) materials.** To get that information for your property from TAD, go to <https://www.tad.org> to create an account or sign in to your existing account. **You may also ask TAD to provide the evidence, 41.461(a)(2) materials, by regular first-class mail or in person at TAD Customer Service counter.**



Property Taxpayer Remedies

Property Tax Assistance • January 1, 2020

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

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

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

How to Protest Property Value

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

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

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

What Can be Protested

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

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

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

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

How to Complete the Protest Form

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

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

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

How to Resolve Concerns Informally

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

Find out the process your appraisal district follows. Try to discuss your protest issue with

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

What is an ARB?

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

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

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

When are Protests Filed?

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

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

You or your agent may appear at the ARB hearing in person, by telephone conference call or by filing a written affidavit. To appear by telephone conference call, you must provide written notice at least 10 days before the hearing, and any evidence must be submitted by written

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

What Steps to Take to Prepare for Protest Hearing

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

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

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

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

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

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

Generally, the appraisal district has the burden of proof in value and unequal appraisal

disputes. An appraiser’s job is to appraise property at its market value, equitably and uniformly.

What if you are Dissatisfied with the ARB’s Decision

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

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

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

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

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

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

The Comptroller’s office provides a survey for property owners to offer feedback on the ARB experience, that may be submitted by mail or electronically. The online survey is available

at surveymonkey.com/r/surveyarb. Survey results are published in an annual report. The Comptroller’s office does not, however, have oversight responsibility over the ARB and has no authority to investigate complaints about the ARB. Any complaints about the ARB or its members should be directed to the ARB itself, the appraisal district board of directors or the local administrative district judge in counties with 120,000 or more population. The Comptroller’s office has no direct involvement in the protest process.

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

Where can you get more information?

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

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

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

**Property Tax Assistance Division
Texas Comptroller of Public Accounts
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For additional copies visit our website:
comptroller.texas.gov/taxes/property-tax/

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

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

800-252-5555.