

## **Tarrant Appraisal Review Board Agent Policies (TARB Agent Policies)**

**These policies will apply to the TAD appraisal staff where applicable in a just and equitable manner.**

**Date:** April 30, 2018

**From:** Shirley Jacobson, Acting Chair TARB - 2018

**To:** Taxpayer Representatives

**Subject:** Certain Written Policies and Procedures of the Tarrant Appraisal Review Board

The Tarrant Appraisal Review Board (TARB) is given the responsibility of hearing protests from taxpayers or their agents when they are unable to come to an agreement with the Tarrant Appraisal District (TAD). We are expected to process the vast majority of these protests and approve the appraisal records by July 20. This is a formidable task.

The TARB has therefore instituted the following rules to ensure to the greatest extent possible, that the TARB fulfills its duties timely and efficiently even though there are various knowns and unknowns involved. By giving you, the agent, early notice of changes to our systems, policies and procedures that fully comply with the law, we trust you will be able to take advantage of these changes for a positive benefit to your business or prepare for any changes necessary for you to comply with these rules.

Several of you have already contacted us and initiated early protesting which will start the process of early hearings with the TARB.

The TARB is a taxpayer funded operation. As Chair of the TARB, I take seriously the responsibility of my duty to complete the TARB's duties at the lowest cost to taxpayers as a whole. I appreciate each of you adjusting and adhering to last year's policies and any new policies this year. I believe they will help us all save time and energy, which is good for each of our businesses and results in cost savings to the taxpayers who fund this operation through the various taxing entities' budgets. These policies will pertain to the TAD appraisal staff in a fair and just manner where applicable. Thank you in advance for your cooperation.

### **Panel Assignments**

The TARB assigns cases based on panel experience, panel availability, property type and ground of protest. This normally improves the pace of hearings, and fairness and consistency of determinations.

The TARB will consider the type of property subject to the protest or the ground of the protest for the purpose of using the experience of a particular panel in hearing protests regarding particular types of property or based on particular grounds. As a matter of practicality, due to the time variables and fluid nature of each hearing in a hearing day, the TARB will not assign any case to a specific panel except on a case by case basis as the case is about to be heard. For instance, a panel with certain experience may be expecting to hear several cases of similar nature in successive hearings. However, all but one of those cases may have been resolved on the day of the hearing, withdrawn as they are called, or be dismissed for lack of an AoA (Appointment of Agent for Property Tax Matters – form 50 - 162) or other non-appearance. Another panel with expertise in an area may expect a hearing to be completed in 10 minutes but complex issues of the hearing may take more than an hour. The TARB will generally not be forewarned about complex issues.

### **Agents May Be Assigned Multiple Panels**

The officers and members of the TARB have been looking forward to the 2018 protest season and contemplating the mathematics involved in scheduling hearings. The Property Tax Code gives the Chair or his/her assigns the duty of scheduling. See Tax Code §41.46. The Chair can request assistance in this area from TAD staff. I want to share some thoughts with you and encourage you to be thinking about this issue.

As you know, **in most circumstances, the deadline to file a protest is May 15<sup>th</sup> of the current tax year.** The TARB is required to send notices of hearings at least fifteen days in advance in order to comply with §41.46. Consequently, most protests filed close to the May 15<sup>th</sup> deadline will be scheduled for hearings in mid to late June or in July. Of course, §41.12 of the Tax Code requires the TARB to hear and determine substantially all timely filed protests by July 20. Subsection (c) would allow the TAD's Directors to extend this deadline, but to my knowledge the Directors have never done so in the past, and the TARB does not expect them to do so in 2018. The period from Jun 1, 2018 through July 20, 2018 (inclusive) includes only 39 business days. To the extent the TARB schedules hearings on evenings or weekends, it must reserve some hearing slots for

property owners whose obligations do not allow them to come during normal business hours. The six business days prior to July 20<sup>th</sup> must be used for cleanup and computation of the appraisal roll. However, for purposes of the following example, we will include those days and July 20 to present a best case scenario. That means that for some tax-consultant firms, hearings must be scheduled in 35 business days. If a panel conducts four hearings per hour and works eight hours a day, it can conduct 32 hearings a day, a total of 1120 hearings during the peak protest season. Of course, these figures assume a level of efficiency that may be, as a practical matter, impossible. However the TARB will work to operate as efficiently as possible.

Suppose tax-consultant firm files 2,000 protests. Suppose further, the firm is able to dispose of half the protests through withdrawals, settlements, etc., and suppose that those protests are disposed of in a way that does not require any time or attention from a TARB panel. That leaves 1,000 hearings to be conducted. It will be impossible for a single panel or a single tax consultant to address those hearings one at a time by the statutory deadline of July 20. The Texas Property Tax Code anticipates this problem and addresses it by allowing the TARB to schedule simultaneous multiple panels for a firm as the TARB deems necessary to complete its statutory duties. The TARB may use different panels to conduct the hearings based on the board's customary scheduling. The reason the Tax Code allows an ARB to use panels for conducting hearings is to allow multiple hearings to occur simultaneously. Scheduling hearings before multiple panels is left to the discretion of the Chair based on scheduling procedures. The TARB and the firm must recognize there will be days in which multiple hearings have to proceed simultaneously before multiple panels. If a panel is calling protests for hearings, but no one is appearing for the property owners, the TARB may have no choice but to dismiss those protests.

The demands on the TARB have been discussed with the TAD's Directors. The Directors increased the size of the TARB to allow for more panels to conduct hearings simultaneously. Of course, the TARB will try to be reasonable in scheduling hearings and to minimize the instances in which a single firm's protests are being heard before multiple panels at the same time. For example, if a firm has five hundred protests to be heard, the firm's average hearing time is 15 minutes, and its consultants are available for all or most of the 35 days of the peak hearing season, there should be no need to schedule simultaneous hearings. If the firm has 1,000 protests to be heard, there should be no need to use more than two panels to hold hearings at any time.

However, this is a simplistic example under optimal conditions. In reality, there are myriad variables too numerous to construct into a "one size fits all" formula. These variables include the nature of protest, value of the property, property category, category subset, average length of a particular agent's presentation style, the presentation length of individual TAD representatives, the panel's processing speed, complexity of the evidence, and the computer processing speed. There are many more variables and then there are the unknowns.

Every tax-consultant firm should also consider the scheduling demands imposed by State law and by simple mathematics obviously, a firm should not take on more clients or more protests than it can handle competently and professionally. The clients of a firm that takes on more than it can effectively process within the statutory time constraints have only the firm to blame for adverse consequences, not the TARB. A firm that chooses not to avail itself of all of the available tools to lessen the chance of being assigned more simultaneous multiple panels than it is able to staff or to take on more business than it can process cannot blame the TARB for the consequences. The TARB encourages every firm or agent to do the following:

1. File protests as early as possible and be available and prepared for hearings as early as possible. Getting an early start will allow more time for hearings. This may also eliminate conflicts with other districts that would restrict available days at TARB.
2. Start as early as possible resolving protests without hearings. Work with TAD to negotiate settlement agreements whenever possible.
3. Consult with TAD and utilize other processes to expedite the hearing process if appropriate.
4. Withdraw any protests that should be withdrawn before scheduling occurs.
5. Remove properties on which you are not named on the AoA before scheduling occurs.
6. Waive all rights to the 15-day and 14-day advance notices provided by Texas Tax Code Sections 41.46, 41.461, and 25.25(e).
7. Be prepared to use the number of consultants that may be reasonably necessary to prepare for and attend hearings. This may mean having multiple consultants attending multiple hearings at the same time.

The above points are for your consideration to avoid or lessen the necessity of being assigned undesired simultaneous multiple panels. Please realize the TARB must consider all protests to be active even if the agent intends to withdraw them

prior to the end of the season. We cannot anticipate you will bring in a mass withdrawal on the day before statutory approval of the records. Likewise, we must consider a protest to be active and to require a hearing even though a required AoA form has not yet been filed.

You must also understand, by necessity, the scheduling and Notice of Protest Hearing will proceed as soon as we receive your protests. We will not be able to “wait and see” how the system flows. We will notify you of the number of simultaneous multiple panels to which you have been assigned as soon as practical but always prior to the day of the hearings. We will remove or add simultaneous multiple panels throughout the season as dictated by actual results with as much notice as practicable. TARB will endeavor to avoid scheduling an individual agent for more than one hearing at the same time. If this occurs, the agent should promptly bring it to the attention of the Chair.

The subject of this section is not intended to be nor will it be exercised as punitive. When a firm avails itself of laws that benefit the agent in completing their duties, the TARB does not consider this as punitive measures when it inconveniences TARB. For instance, firms could file their protests well before the statutory deadlines, which would benefit TARB greatly. Most firms, however, file on the last day which is their legal right. TARB has statutory duties that affect the taxing entities which include schools, hospitals, cities and water districts. These entities rely on TARB’s timely processing of protests for budgeting purposes. The Tax Code anticipated certain conflicts in completing these duties and gave agents, CADs and ARBs individual rights and interaction rules. The multiple-panel rules give the TARB a tool to prevent a single firm’s business practices from impeding the TARB’s ability to complete its duties with the domino effect of harming taxing entities such as schools’ and hospitals’ ability to plan and budget. TARB will judiciously and without prejudice exercise its rights to timely complete its duties. We will, however, accommodate the business practices of TAD and the agents as much as practicable in a fair, consistent and equitable manner. Nevertheless, it is incumbent on TARB to place the completion of statutory duties before the business practices or convenience of the TAD, individual agents or firms.

### **Sequencing of Continuous Hearings**

The Tax Code gives a protesting property owner who is not represented by an agent the right to have his hearing set for a time and date certain and the right to have the hearing postponed if it does not begin within two hours of the scheduled time. See Tax Code §41.66 (i) and (j). The Tax Code gives this right to someone who has to take time away from business or personal matters to appear before the ARB, but not to an agent whose business is appearing before the ARB. The Tax Code states, “*The appraisal review board 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 board's customary scheduling. The appraisal review board may follow the practices customarily used by the board in the scheduling of hearings under this subsection.*” TARB has customarily scheduled multiple hearings for an agent on the same day but without assigning each hearing its own unique time. The hearings are scheduled to begin at a designated time, although, some of them will not be reached until later in the day. An agent should come prepared to participate in any scheduled hearing as it is called by the panel.

TARB sequences continuous hearings for the purpose of meeting statutory deadlines. TARB has acted to aid firms with multiple agents to hear specific areas or categories of the sequence, to hear property identification numbers (PINs/; account #) that are contiguous or interrelated ( ECU; ASN) and for various other reasons. TARB schedules hearings based on the best information at the time, but information changes as the season continues; additional filings are made that affect the original calculations. Calculations of specific entities are altered due to agent conflicts, illness and other variables. TARB never intended to give nor does it give an agent or firm the right to have protests heard in a particular sequence.

These variations from the TARB’s customary scheduling practices have come to hamper the ability of the TARB to complete its statutory duty to approve the appraisal records by the July 20<sup>th</sup> deadline. **TARB wants to make it clear that it is reserving its right to employ its customary scheduling practices. This means TARB or a panel may call the protests scheduled for a particular day or series of days in any order that it considers appropriate in order to use its time efficiently and conduct many hearings expeditiously. This sequencing is flexible as the TARB deems necessary, in its sole discretion.** While we will attempt to give an agent or firm as much notice as practicable with regard to the order of a day’s hearings, TARB and its panels reserve the right to conduct any hearing on the hearing list at any time or date listed on the Notice of Protest Hearing without further advance notice to the agent or firm. Be prepared to present any protest on any day at any time in the continuous hearing dates and times.

As a practical matter, this change of sequence may be more prevalent as we get closer to the approval of the appraisal records. The sooner an agent chooses to file, the earlier in the process the agent can be scheduled which should enable the TARB to give better notice of changes to the sequence.

As with other notices in this information letter, this is not intended to be nor will it be used as a punitive measure. We want to be more than fair in dealings with firms and individual agents. Nevertheless, it is incumbent on TARB to place the completion of statutory duties before the business practices or inconveniences of individual agents or firms.

### **AoAs (Appointment of Agent for Property Tax Purposes – Form 50 - 162)**

#### **a. Appointment of Agent form required**

With only certain exceptions (e.g., a property owner's lawyer, officer, employee, etc.), a property owner must complete and sign the Appointment of Agent (AoA) form (50-162) in order to appoint an agent. An AoA form is filed with the TAD and, when filed, it becomes a TAD record. The completed form must name a particular person as the owner's agent. An AoA authorizes only the person named in the form to represent the property owner. No other person can represent the owner unless a new AoA is filed, even if that person is a registered property tax consultant.

The Texas Property Tax Code (§1.111(d)) states "a property owner may not designate more than one agent to represent the property owner in connection with an item of property." TARB will only send notices and correspondence to the party authorized on the most current AoA form. Section 41.45(g) concerning scheduling conflicts with other appraisal review boards will be applied only to the agent authorized on the most current AoA form. The scheduling conflicts of an agent not named on a current AoA form will not constitute grounds for the postponement of a hearing.

A lawyer appearing without an AoA, must state his intent and his Texas State Bar number on the record. Additionally, the lawyer must comply with §1.111(j) to be properly recognized as exempt from registration.

#### **b. Time of filing**

Pursuant to §1.111(i), an AoA form may be filed at or before the time of a hearing. As explained below, however, filing the form early allows time for resolving questions and problems and works best for everyone involved.

If a form is filed shortly before a hearing, TAD's computer records may not be updated in time for the hearing and the AoA may not be present in the hearing room. If the AoA is filed on the scheduled hearing day or a few days before the scheduled hearing day, the agent should bring a stamped filed copy of AoA as proof it has been filed.

For your convenience completed AoA forms can be emailed to: [AoA@TAD.ORG](mailto:AoA@TAD.ORG).

#### **c. Questions and problems**

If TAD is satisfied that an AoA has been filed and that the agent who appears for a property owner is legally authorized to do so, TARB will presume that those things are true. Consequently, any questions or problems concerning the appointment of agents should be called to the attention of the TAD AoA staff. Early filing of an AoA gives TAD the opportunity to identify any questions or problems concerning the appointment. The purported agent is normally notified of any such matters at the time that a hearing is scheduled. If you are notified of a problem, be sure to have it resolved prior to the scheduled hearing time.

If an AoA names a corporation, partnership, LLC or other business entity or firm as the agent, questions may arise concerning which individuals may appear and act for the firm. Agents and firms should attempt to resolve those questions in advance with TAD and to identify the individuals whom TAD recognizes as having the authority to act for the firm and the firm's clients. If the firm and TAD agree that an individual or a list of individuals, are authorized to act for the firm and the firm's clients, TARB will presume that the individual(s) have that authority.

Sometimes a problem is discovered immediately before the hearing or during the hearing. If questions arise before a panel, the panel may, in its discretion, request that an appropriate TAD employee come to the hearing and state TAD's determinations concerning the filing of an AoA and/or the authority of a particular individual agent. If it appears that no valid AoA is on file or that the purported agent present at the hearing is not authorized to represent the property owner, the protest may be dismissed. For an agent, bringing a stamped filed copy of that agent's AoA to a hearing is always a good idea.

If a protest is dismissed for failure to appear and the agent proves at a later date that the AoA was properly filed, that it was the current AoA on file at the time of the hearing and that authorized the agent present at the time of the hearing to represent the property owner, the TARB will reconsider its dismissal of the protest and may schedule a new hearing. Agents are encouraged to bring such circumstances to the attention of the ARB Chair as quickly as possible and in no event later than the sixtieth day following the hearing.

#### **FILING A PROTEST**

Submit an original hard copy protest per the Texas Property Tax Code. Please email a duplicate spreadsheet Excel spreadsheet copy to [arbagentprotest@tad.org](mailto:arbagentprotest@tad.org). The spreadsheet must have the TAD account number in text format and contain all eight digits of the account number. This will prevent the lead zeros from dropping off.

All agents are encouraged to file the excel spreadsheet. This should provide for fewer errors. However, if there is a conflict between the hard copy and the excel spreadsheet, the hard copy will prevail.

#### **SCHEDULED HEARING START TIME/END TIME (morning, after lunch, end of day)**

Monday through Saturday, the TARB building will open at 7:30 a.m. every hearing morning. If a Sunday hearing docket is necessary, the building will open at 12:45 pm. If you need to set up computer equipment or other aids, do so by 8:00 a.m. (Sundays at 1:00 pm). Your hearings will start at 8:00 am (Sundays at 1:00) and continue until close of the day every day listed on the Notice of Protest Hearing until all hearings are completed unless otherwise noted on the notice. Any deviation from this schedule must be approved in writing by an authorized TARB officer or TAD staff member. If you do not appear timely or if you leave early, scheduled hearings for which you are not present will be dismissed for failure to appear. There will be a onetime 15 minute courtesy per firm for being late to hearings, after 15 minutes the panel will begin calling the scheduled cases. Otherwise, if an agent is not present when the panel calls a hearing, the panel will wait 5 minutes and then call the next hearing. If a TAD appraiser is not present, the hearing will commence at 8:00 a.m. unless otherwise noted on the notice and a new protest will be called for a hearing every 5 minutes. Agents with multiple firms or firms with multiple agents will not receive multiple courtesies.

This same rule will apply to the time given by the panel chair regarding return from lunch or if you are assigned afternoon hearings; i.e. 1:00 start time with hearing dismissals beginning at 1:05.

#### **PREPARE TO PRESENT A FULL DAY OF HEARINGS**

Agents in continuous hearings will adhere to the following: Hearings will be heard as quickly as possible while still giving each party sufficient time for testimony as determined by the panel chair. Prepare an adequate number of cases to be heard in a day with additional cases for "fast days" due to withdrawals, no AoA's, etc. If an agent does not have enough cases prepared, the next cases in the schedule will nevertheless continue to be called every 5 minutes

#### **REVIEW OF PANEL DETERMINATIONS**

The law provides that TARB is composed of citizens from disparate walks of life; consequently panels are varied in knowledge and experience. However, their decisions should fall within the purview of the law based on evidence presented. Pursuant to §41.45(d) a panel presents recommendations to the full Board, which either approves or disapproves them. If an agent has grounds to prove the panel has made a decision contrary to the law or TARB policy, the following complaint resolution procedure is required: place the complaint in writing citing the specific law or policy that was violated and precisely how it was breached. Governing case law is appropriate. State the TARB Chair may listen to the tape if it is deemed necessary to make a decision. The complaint must be legible. The TARB has a form to use for the purpose of this section. The complaint must be filed before the TARB meets to approve or disapprove panel recommendations.

The TARB will also review factual sufficiency challenges to determine whether the evidence is so weak or the finding is so against the great weight and preponderance of the evidence that it is clearly wrong and unjust. This challenge should be brought to the Chair's attention in the same manner described in this section without revealing any ex parte information. A challenge of this order should be carefully considered and not be asserted lightly.

Panel decisions that do not fall within these categories are not a part of the review process.

#### **ILLNESS**

Hearings will be stopped due to legitimate illness of the agent. If possible, the agent should have someone else present the cases. If this becomes a continuing illness or a continuing series of illnesses, the TARB reserves the right to take further scheduling actions as required to keep panels productive.

#### **CONFLICTS WITH OTHER COUNTY ARBS**

Section 41.45(g) is very specific regarding conflicting ARB scheduling. TARB will be consistent with the law if an agent is also called to present at another ARB conflicting with TARB scheduled protests. However, if the cases at the other ARB do not require the physical appearance of the agent due to withdrawals affidavits or other reason, TARB hearings may commence as scheduled. Postponements requests under 41.45(g) should be emailed to [agentconflict@tad.org](mailto:agentconflict@tad.org) Request received without conflict documentation will not be considered or reviewed.

#### **AFFIDAVITS**

An affidavit must be signed under oath before a Notary Public or other person authorized to administer oaths. An affidavit must be submitted to the TARB before the hearing begins. The affidavit must state that you do not intend to appear at the hearing or that you intend to appear in person or by telephone conference call. 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 may not be accepted via fax or email.

TARB requests an original and three copies of evidence from all parties that appear before the board in person or by affidavit. This applies to any and all parts of the evidence including the affidavit and supporting evidence.

Section 41.45(h) of the Texas Property Tax Code requires a protesting property owner or agent to provide TAD with a copy of any written material the person intends to offer or submit at a TARB hearing. This rule does not include any exception for a hearing at which the owner or agent appears by affidavit. TARB has a long standing local procedure established under Texas Property Tax Code §41.66 that parties appearing before the TARB present an original and three copies of written evidence to the panel (four copies if the original cannot be produced). Evidence, such as photographs, physical evidence, evidence presented by acceptable electronic device (such as a laptop or projector), requires only two copies for evidence storage and review by the panel and TAD. As most of the professionals are aware, we do so to give each TARB panel member and TAD adequate review time of each document. TARB does not want to have evidence missed or discounted by passing voluminous documents from person to person during the evidentiary and deliberation portions of a hearing,

This long standing local procedure has been accepted by agents, individuals and TAD. This policy is included in the [Notice of Protest Hearing](#) mailed to each protesting party. TAD has a copy of this policy on file. The document is titled “2018 Tarrant Appraisal Review Board (TARB) Hearing Procedures”. To be consistent and fair, TARB is extending this procedure to affidavits. This local procedure for affidavits is also included in the “2018 Tarrant Appraisal Review Board (TARB) Hearing Procedures. We request an original affidavit submitted to TARB be accompanied by three copies. If only the original affidavit is submitted, the owner or agent has failed to comply with either the Tax Code or the TARB’s own procedures. In that event, the TARB may postpone the hearing and notify the owner or agent that at least one additional copy of the affidavit is required. Assuming the affidavit is timely and satisfies the requirements set forth in §41.45 of the Property Tax Code, TARB does not anticipate dismissing the protest as it would if the owner or agent completely failed to appear.

If the owner or agent submits the original affidavit and one copy, the hearing will proceed before a panel. The panel members, however, may not be able to give the affidavit the consideration they would like to give it if each member had a copy. If a protesting property owner or agent submits any written materials along with an affidavit, those materials should be submitted in the form of an original and three copies. Otherwise, the panel members may not be able to consider them. Multiples or duplicates of physical evidence are not necessary. Photos should be submitted in duplicate. This follows the same requirements of individuals and agents who appear in person.

TARB is given a directive by law to be equal and fair to all parties coming before it. The TARB strives to complete this directive of equality and fairness. The affidavit evidence requirement extends this effort. The TARB thanks all of the agents who are already in compliance with the four copy standard to more fully represent their clients. **It is advisable to include a single fully executed most recently filed AoA to the panel chair to ensure a hearing.**

## **ARB OFFICE and STAFF**

TARB vending area and hearing rooms as assigned are public space. The hall space between the waiting area and vending areas should be used for accessing those areas. The restrooms can be accessed through the TAD area. The staff office, copy machine, TARB Chair's office and other areas are private. Hallways are not a place to wait. Protestors (agents or individuals), should not be treated differently. It gives a sense of unfairness to those who are not familiar with the process. Please check in at the front counter. Utilize the waiting area like our other guests. The front counter is for checking in or consulting with staff regarding TARB matters. Please limit conversation to these subjects. If a private meeting is appropriate, one will be arranged by the staff.

TARB members and support staff are professionals. They will work with all agents in a courteous, consistent manner. I urge you to reciprocate by treating them as professionals in a courteous manner. Please do not ask them for special treatment or ask them to provide services that are the agent's responsibility.

## **NEGOTIATING WITH APPRAISERS**

The best outcome of a TARB protest is an agreement. If you need to meet with an appraiser in the TARB area, a request should be made to TARB or TAD staff. The best place to negotiate is in TAD's offices. This area is accessible from the TARB check in area. That may not always be convenient or expedient TARB will try to accommodate agreements that may speed up the hearing process. Panel chairs will have discretion to accommodate. However, it is illegal for TARB members to hear negotiations outside of the hearing.

## **POSTPONEMENTS**

Postponements are received and granted or denied according to strict interpretation of the Texas Property Tax Code and the Model Hearing Procedures from the Texas Comptroller's office. Documentation will be required to substantiate the reason for postponement.

## **DELIVERY OF TARB AGENT POLICIES**

This document is referenced in the Agent version of the TARB Notice of Protest Hearing. It is available electronically at <http://www.tad.org>. Agents should check the website regularly to see any amendments. It is the responsibility of the firm and/or agents within firms who are in receipt of this document to disseminate it among all persons who will be representing that firm in hearings at TARB.

## **CONCLUSION**

The preceding is not meant to be punitive. It is intended to produce a productive, efficient TARB that generates budget savings for this taxpayer funded entity. The TARB will operate within the law and apply its policies fairly and consistently to all parties involved. While it may be necessary to grant certain exceptions to allow for a fair and just outcome, these exceptions will be weighed against the inherent unfairness of certain individuals possibly requiring receiving special treatment. Please do not ask the staff, the TARB panel chairs or the TARB officers to deviate from the above policies. The TARB looks forward to an efficient and productive ARB season and appreciates your cooperation and adherence to the above mentioned policies.

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