

## VALUABLE INFORMATION THAT MAY HELP YOU WITH YOUR HEARING

Protest hearings are scheduled for 15 minutes, in total, which includes the Property Owner's, the Tarrant Appraisal District's (TAD) and the Tarrant Appraisal Review Board's (TARB) panel time. **Each party will have approximately four minutes to present their evidence.** Be direct, concise, and honest. Stress facts and circumstances which support your protest. Stick to the facts and avoid emotional pleas. TARB 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. As a general rule, TARB must make its decision only on the evidence brought by the parties. TARB members evaluate the strength, value and believability of the evidence presented at the hearing by one side as compared to the evidence presented by the other side.

**Bring four (4) copies of evidence and two (2) copies of photos** to the hearing even if you have previously submitted the evidence, to assist in giving the TARB three-member panel and the TAD appraiser adequate time to review each document. TAD and TARB are separate entities. Information you previously sent to TAD may not be available to TARB at the hearing unless you bring more copies. **Evidence should be on 8.5" x 11" single sided paper.**

**Electronic presentations require you to leave a non-returnable copy of the presentation, in the form of a USB flash drive, compact disk (CD or DVD) or one paper copy of all evidence presented.** The panel will not consider your electronic evidence if you cannot leave a copy for the record. TARB **will not accept** evidence on cell phones, tablets computers, laptop computers, cameras, floppy discs or SD memory cards. Electronic evidence must be submitted in the following file types: PDF, Microsoft Office (Word/Excel/PowerPoint); or image types: JPEG, PNG, TIFF. TAD may use audiovisual equipment at a hearing, including a Microsoft Windows 7 OS computer compatible 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. 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. Due to limited units available, **you must inform the TARB clerical assistance at check in that you will be making an electronic presentation requiring TAD provided computer equipment.** Additional wait time may be required.

**A property owner may have another person appear at the hearing as the owner's agent**, but the TARB needs to know the person is properly authorized. In most instances, a property owner must designate an agent in writing using the Comptroller's form 50-162. Formats other than form 50-162 are generally not acceptable authorization. Forms are available online at [www.tad.org](http://www.tad.org), or <https://comptroller.texas.gov/forms/50-162.pdf> or our office. 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, **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 may result in the dismissal of the case.

**Incorrect appraised (market) value protest:** relevant evidence includes: closing statements; appraisal reports from appraisers licensed or certified by the State; photos showing the condition or environment of the property; documents reflecting sales of comparable properties including information about the size, condition, age and location of the comparables; or other generally accepted appraisal methods and techniques. For more information see Texas Property Tax Code §23.013. Generally, evidence should be relevant to values as of January 1 of the year under protest. Third party verified sales closest to January 1 may be more relevant. Sales should be within 24 months of January 1. Sales prices of comparables need to be adjusted to account for differences between those properties and yours in characteristics such as square footage, features, condition, location, market changes since date of sale, etc. **If you believe the value of your property is affected by damage, estimates of repairs in the form of, bids from third parties, with photos of damage or unusual deterioration may provide the most persuasive evidence**, along with other documents concerning the physical condition and value of the property. If original documents are not available, exact duplicates are acceptable. Providing falsified documents is a crime under Chapter 37 of the Texas Penal Code. Market-value information from commercial websites is not always reliable. **TAD's appraised values of neighboring properties are generally not useful to establish the market value of your property, although they may be relevant to a Value is Unequal with Other Properties protest.**

**Value is unequal compared with other properties protest:** evidence and documentation should be prepared to address one or more of the following issues: 1) whether the appraisal ratio of the property is greater than the median level of appraisal of a reasonable and representative sample of other properties in the appraisal district; 2) whether the appraisal ratio of the property is greater than the median level of appraisal of a sample of properties in the appraisal district consisting of a reasonable number of other properties similarly situated to, or of the same general kind of character as that property; or 3) whether the appraised value of the property is greater than the median appraised value of a reasonable number of comparable properties appropriately adjusted. **Sales prices are generally not relevant to the third issue.** The selection of comparable properties and the application of appropriate adjustments for the determination of an appraised value of property by any person in an unequal appraisal case must be based on the application of generally accepted appraisal methods and techniques. Adjustments must be based on recognized methods and techniques that are necessary to produce a credible opinion.

**If your property is leased**, income and expense statements, profit and loss statements and rent rolls are relevant. If the property is business personal property, documents such as CPA statements, audits, balance sheets, IRS returns (Form 1040, Schedule C; Form 4562), inventory records, receipts, invoices, and leases pertaining to the property and rendition forms are the most persuasive sources of evidence. If applicable, regarding all of the above, **third party documents signed by an accountant, property manager, etc. may be more persuasive.** For representation of lessee, use applicable form, either 50-834 or 50-864.

**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.

Most questions are answered at the TARB website - <https://www.tad.org/about/partners/tarrant-appraisal-review-board/>

The Texas Property Tax Code can be accessed at: <https://comptroller.texas.gov/taxes/property-tax/legal-resource.php>