

**CAMP CENTRAL APPRAISAL DISTRICT  
APPRAISAL REVIEW BOARD  
PROCEDURES**

**ARB's Role in the Property Tax System**

**I. The ARB is a quasi-judicial entity appointed by the Board of Directors of the Appraisal District.**

**A. Responsibilities**

1. Hear and determine challenges that are initiated by taxing units of Camp County.
2. Hear and resolve disputes between property owners and the appraisal district.
3. Approve the appraisal records after issuance of all change orders that were determined necessary during hearings.
4. Approve the records for final certification by the Chief Appraiser.
5. The ARB in accordance and as outlined in Sec. 25.25 and Sec. 41.411 of the property tax code grants to the Chief Appraiser the authority to correct errors that fall in this classification after their approval of the records for the current appraisal year.
6. Determine whether an exemption or a partial exemption is improperly granted or special appraisal granted.
7. However, the board may not review or reject an agreement between a property owner or the owner's agent and the chief appraiser under Section 1.111(e).

**B. Qualifications**

1. Must be a resident of the county for two years prior to serve.
2. Must complete mandatory training for public officials and ARB training as provided by the Comptroller.
3. Not related by blood or marriage within the second degree to a person who operates for compensation as a tax agent or property tax appraiser in the appraisal district.
4. Can not contract with the appraisal district or an entity in the district.
5. Can not owe delinquent taxes on property 60 days after the due date.

## II. Rules of Order

### A. Organization

1. Board of Directors of the appraisal district will appoint five (5) members in January of each appraisal year.
2. The board of directors of the appraisal district will appoint the Chairperson and the Secretary to reside over the ARB hearings. The board of directors will take into consideration the qualifications a member may have in law and or real estate practices in appointing the chair and secretary.

### B. Scheduling

1. The board shall schedule a hearing on a protest if the property owner initiating the protest files a timely protest pursuant to Texas Property Tax Code Section 41.44. The board may hear a protest when requested by a property owner that has not timely filed a notice of protest only if the property owner shows good cause for his failure to file timely. The board will make a determination as to whether the property owner has shown “good cause”. The board at its discretion can make that determination with written information from the owner or may schedule a hearing and request the property owner to be present.

The definition of “**good cause**” will be any circumstance that is not the fault or where the property owner had no control of the circumstance. Examples of “**good cause**” are medical emergency, death of an immediate family member, work, out of country for work related business, military duty, natural disasters, and must be proven with proper written documentation.

2. All cases scheduled for hearings will be assigned a protest or challenge number to identify the case during the proceedings of the board.
3. The Chief Appraiser will handle and determine which Sec. 25.25 cases to bring before the ARB.
4. ARB meetings will be scheduled Monday thru Friday and offer in addition a night meeting or a Saturday and Sunday meeting.
5. Protest hearings will be scheduled every 15 – 30 minutes apart. Exceptions may be made in the case of multiple properties protested by a single owner and multiply properties with multiple owners or complex properties.

### **C. Rescheduling or Postponement**

1. When a property owner requests a postponement or rescheduling of his or her hearing, the board shall grant such when the property owner shows “**good cause**” for his or her inability to attend the hearing on the scheduled hearing date of if the Chief Appraiser consents to the postponement. The property owner may have one postponement for any reason as long as they are not represented by a tax agent.
2. Hearings may not be postponed to a date less than five (5) or more than fifteen (15) days after the original date unless the review board, the chief appraiser and the property owner agree to a different date.
3. **Failure to appear** for a hearing shall be determined as waiving its protest or challenge and the protest will be withdrawn and dismissed for lack of attendance unless the property owner notifies the Appraisal District not later than the fourth day after the date hearing occurred a written statement with the appraisal review board showing good cause for the failure to appear and requesting a new hearing.. No protest or challenge will be reopened unless “**good cause**” can be shown for the nonappearance of the property owner.

### **D. Affidavit in lieu of Personal Appearance**

1. A property owner may appear by affidavit instead of appearing personally or by agent.
2. An affidavit must be considered by the board when it contains statements the evidence or argument presented in the affidavit is true and correct.
3. It is attested before an officer authorized to administer oaths (such as a notary or judge).
4. It is submitted to the board before the hearing time for the property owner.

### **E. Testimony and Examination of Witness**

1. All testimony must be given under oath.
2. The board may exclude irrelevant testimony and may instruct a witness to confine his or her testimony to the matter relevant to the issues before the board.
3. Individual board members may address questions directly to witnesses and parties after first being recognized by the Chairman.
4. Witnesses or parties appearing before the board shall address all questions to the board as a group not to individual members.

5. Cross-examination of witnesses or parties by the representative of the opposing party shall be permitted after acknowledgement of the chairperson. Abusive questions or personal questions shall not be permitted.
6. All evidence should be presented in approximately fifteen (15) minutes. Extra time may be allotted by the ARB.
7. No one will be permitted to speak as a witness or provide evidence unless that individual executed an affidavit of sworn testimony at the beginning of the meeting.

#### **F. Documentary Evidence**

1. Any party may submit evidence in documentary form by submitting the original document to the board. Total number of copies provided should be at least seven (7) copies. One for each board member, one for CAD representative and one for the retention of records requirement.
2. If communication by facsimile is used the document must be backed up by a hard copy for record purposes.
3. **Any power point presentation will become the property of the appraisal district for record keeping purposes**
4. **All evidence presented by the appraisal district will be retained as evidence for record keeping purposes including but not limited to video, power point presentations or cell phone photos.**
5. All property owners will have the right to request a copy of data, schedules, formulas, and any other material the appraisal district plant to introduce as evidence in the hearing. Cost for this material may not exceed \$25.00.
6. The appraisal district has the burden of establishing the value of the property by a preponderance of the evidence presented at the hearing in a hearing relating to appraised value, market value, or an unequal appraisal. If the district fails to meet that standard the protest shall be determined in favor of the property owner.
7. A protest on unequal appraisal shall be determined in the favor of the protesting party unless the cad establishes the appraisal ratio of the property is equal to or less than the median level of appraisal of a reasonable representative sample of other properties. The appraisal ratio of the property is equal to or less 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. The appraised value is equal to or less than the median value of a reasonable number of comparable properties appropriately adjusted.

### **G. Issuance of subpoenas**

1. The board sitting as a whole, on its own motion or at the request of a party, may subpoena witnesses or books, records, or other documents. The board may subpoena witnesses, books, records, or other documents of the appraisal district or of the property owner who is a part of the protest. Records of the appraisal district that are made confidential by law must be subpoenaed by the board in order to be considered in any protest hearing.
2. A party to a hearing or proceeding of the board must make a request for subpoena in writing and show “**good cause**” for issuing the subpoena.
3. The board shall determine an amount of deposit reasonable to insure payment of the costs estimated to accrue for issuance and service of the subpoena and for compensation of the person to whom the subpoena is directed.

### **H. Further Proceedings and Rehearing**

1. If the board should determine that further evidence is requested in order to make a decision in any hearing, the board shall schedule a continuation of the hearing at a later date and inform the parties of the rescheduled hearing (however an additional fifteen (15) days notice shall not be required).

### **I. Rulings by the Board**

1. All final determinations of the protest hearings will be made at the end of each hearing with all parties present and a quorum of the ARB members present.
2. The ARB may request a recess during the hearing to address topic “H” above to request further information.

### **J. Ex Parte Contact**

1. The board shall not consider any information on a protest that is not presented to the board or its panel during the protest hearing (Tex. Tax Code 41.66). A member of the review board may not communicate with another person regarding any matter relating to a protest other than matters necessary for the scheduling of hearings or those used as samples during other protest.
2. An Ex Parte statement will be acknowledge and sworn to by each member of the board prior to the commencement of the hearing stating they do not have prior knowledge or evidence about the case being presented.

3. If a member recues himself from a hearing because he can not sign the ex parte document, the board recommends leaving the room. If the property owner requests the removal of an ARB member the Board Chairman will make the decision to allow the member to stay and participate in the meeting or the session.
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#### **K. Conflicts of Interest**

1. A member of the ARB may not participate in a determination of a hearing in which he or she has any ownership interest in the property. They may not participate in any hearing in which he or she is related to any party in the hearing by second degree affinity (marriage) or consanguinity (blood) within the third degree. (The first degree is parents or children; the second degree is grandparents, grandchildren, brothers and sister; the third degree is great grandparents, great grandchildren, uncles, aunts, nephews, and nieces).

#### **L. Pre-hearing Conference**

1. It is requested that no protest or challenge be heard unless the property owner or taxing unit has first reviewed the matter being protested with a representative of the appraisal district and has determined that a mutual agreement can not be formulated.

#### **M. Order of Proceedings**

1. Meeting will be held and opened according to open meetings requirements. Robert's Rule of Order will govern the conduct of all meetings unless Robert's Rule of Order conflict with the rules of this board then the board rules will govern.
2. A quorum will be established.
3. Chairperson will introduce all parties.
4. Execution of ex prate statements by ARB members
5. All witness will be sworn. Cad representative will be sworn in on the first meeting each year for the whole year. 15 day waiver documentation will be addressed, if necessary.
6. The chairperson will request the property owner to decide what evidence will be presented first.
7. The hearings will begin with the property owner or the Cad representative stating the nature of the case.

8. Evidence and arguments will be made by both parties with rebuttals and closing statements.
9. The board will formulate a conclusion from the evidence presented and disclose that decision at the end of each hearing. If a vote results in a tie the motion dies and the floor will be opened for a new motion and vote.
10. The board will deliver written confirmation of its decision to the parties by certified mail.

This document adopted this date May 11<sup>th</sup> 2010.

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Royal Wertz, Chairperson

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Linda Wiley, Secretary