

# CAMP APPRAISAL REVIEW BOARD

143 QUITMAN ST. PITTSBURG, TEXAS

Local Procedures and  
Hearing Information



The Appraisal Review Board is made up of a group of Property Owners who reside and pay taxes in Camp County. They are independent of the Camp Appraisal District and all Taxing Entities within the County.

## 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 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 or Sunday meeting.
5. Protest hearings will be scheduled every 15-30 minutes apart. Exceptions may be made in the case of multiple properties by a single owner and multiple 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, 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 the 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 non appearance 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 chairman. 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. All evidence presented by the property owner will be retained as evidence for record keeping purposes with the ARB records. A hard copy of any evidence presented in an electronic format (i.e. power point presentation, video, cell phone photos, digital photos, etc.) must be provided for record keeping purposes with the ARB records.
4. All evidence presented by the appraisal district will be retained as evidence for record keeping purposes with the ARB records including but not limited to video, power point presentations or cell phone photos, digital photos, etc.
5. All property owners will have the right to request a copy of data, schedules, formulas, and any other material the appraisal district plans to introduce as evidence in the hearing. Cost for this material may not exceed \$25.00.
6. The appraisal district has the burden of proof in establishing the value of the property by a preponderance of the evidence presented in a hearing related to appraised value, market value, or 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 that the appraisal ratio of the property is equal to or less than the median level of appraisal in a reasonable sample that is representative 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 it's panel during the protest hearing (Texas 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 protests.
2. An Ex Parte statement will be acknowledged 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 recuses himself from a hearing because he can not sign the ex parte document, the board recommends leaving the room. If the property owner requests 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.

#### **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 of affinity (marriage) or consanguinity (blood) within the third degree. (The first degree is parents or children; the second degree is grandparents, grand children, brothers or sisters; the third degree is great grandparents, great grand children, 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. Meetings will be held and opened according to open meeting requirements. Robert's Rule of Order will govern the conduct of all meetings unless Robert's Rule of Order conflicts 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 parte statements by ARB members.
5. All witnesses will be sworn in. The 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.

# **\*\*ATTENTION\*\***

**You are required by Camp County Appraisal Review Board Policies and Procedures to supply a copy of any and all evidence you will be presenting to the Appraisal District Representative at the beginning of the hearing. If you would like for each ARB member to have a copy of your evidence, please bring 5 additional copies.**

**Please remember, as much as Possible, all original documents must be retained with the ARB Records, and be in reproducible form.**

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## ARB Membership

### 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.

### 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 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 chairman in addition to any other individual or entity as may be provided by law. The chairman 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 chairman or secretary of the ARB.

ARB members must remember that while Local Government Code Chapter 171 addresses matters of "substantial interest," Tax Code Section 41.69 applies to any protest in which an ARB member is interested (i.e. there is no requirement under Tax Code Section 41.69 that the interest be substantial). Therefore, while a conflict of interest under Local Government Code Chapter 171 may not prohibit an ARB member from participation in a protest, Tax Code Section 41.69 may still prohibit participation. If an ARB member has a question as to whether or not he or she has a conflict of interest that might prohibit his or her involvement, the member shall immediately contact the ARB chairman to address the matter.

In the recusal process, the ARB member not only may not vote on the matter that is the subject of the protest, but also may not hear or deliberate on the protest.

### 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.

## ARB Duties

### 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.

### 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 chairman. The ARB chairman shall investigate each such report and take appropriate action to correct all verified problems.

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

"Good cause" for filing late protests is not defined in Tax Code Section 41.44(b). Claims of good cause for late-filed protests should be carefully considered and standards in making determinations of good cause under Tax Code Section 41.44(b) should be uniformly applied. The ARB should give due consideration to good cause claims in such a manner that properly respects the rights of property owners while not undermining or contravening laws related to filing deadlines or the orderly and expeditious fulfillment of ARB duties.

## ARB Hearings

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.

### Scheduling Hearings for Property Owners not Represented by Agents

Pursuant to Tax Code Section 41.66(i), hearings filed by property owners not represented by agents designated under Tax Code Section 1.111 shall be scheduled for a specific time and date. More than one protest may be scheduled for hearings at the same time and date; however, if a hearing for a property owner is not started by an ARB panel or the full ARB within two hours of the scheduled hearing time, the ARB is required to postpone the hearing, if a postponement is requested by the property owner. The request for postponement must contain the mailing address and email address of the person requesting the postponement. The ARB shall respond in writing or by email to the request for postponement not later than the seventh day after the date of receipt of the request.

### Scheduling Hearings for Multiple Accounts

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

### 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."

**Postponements Under Tax Code Section 41.45(e)**

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. 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 chairman. If the hearing for which the postponement is requested is scheduled to occur before the next regular meeting of the ARB, the chairman or the chairman'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 chairman or the chairman's representative, the property owner, and the chief appraiser, the hearing may not be postponed to a date less than five or more than 30 days after the date scheduled for the hearing when the postponement is sought.

In addition and without limit as to the number of postponements, the ARB shall postpone a hearing if the property owner or his/her designated agent at any time shows good cause, as defined in Tax Code Section 41.45(e-2). 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 chairman. If the hearing for which the postponement is requested is scheduled to occur before the next regular meeting of the ARB, the chairman or the chairman'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 chairman or the chairman'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 chairman. If the hearing for which the postponement is requested is scheduled to occur before the next regular meeting of the ARB, the chairman or the chairman'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 chairman or the chairman'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.

**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.

**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.

**Postponements Under Tax Code Section 41.66(h)**

The ARB shall postpone a hearing (one time only) if the property owner requests additional time to prepare for the hearing and establishes that the chief appraiser failed to comply with Tax Code Section 41.461. Only the property owner may request a postponement for this reason. The request for postponement must contain the mailing address and email address of the person requesting the postponement. The ARB shall respond in writing or by email to the request for postponement not later than the seventh day after the date of receipt of the request.

**Postponements Under Tax Code Section 41.66(i)**

Hearings on protests filed by property owners not represented by agents designated under Tax Code Section 1.111 shall be scheduled for a specific time and date. More than one protest may be scheduled for hearings at the same time and date; however, if a hearing for a property owner is not started by an ARB panel or the full ARB within two hours of the scheduled hearing time, the ARB is required to postpone the hearing, if a postponement is requested by the property owner. The request for postponement must contain the mailing address and email address of the person requesting the postponement. The ARB shall respond in writing or by email to the request for postponement not later than the seventh day after the date of receipt of the request.

**Postponements Under Tax Code Section 41.66(k)**

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

## Conduct of ARB Hearings

**Conducting Hearings Open to the Public**

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 material that has not been provided must be provided, unless waived.
- 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. As a convenience to expedite the hearing for property owners, the affidavit of sworn testimony may be administered prior to the beginning of the hearing.
- g. Unless both parties otherwise agree, the property owner (or agent, as applicable) shall present his/her case first.
- 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 chairman shall state that the hearing is closed.
- r. The ARB or panel shall deliberate orally. No notes, text messages, or other form of communication are permitted.
- s. The ARB or panel chairman shall ask for a separate motion for each matter that was the subject of the protest hearing. The motion should include the exact value or issue to be determined. A vote shall be taken and recorded by a designated appraisal district staff person or member of the ARB assigned for this purpose. Separate motions and determinations must be made for each protested issue (i.e., excessive appraisal and unequal appraisal must have separate ARB motions and determinations).
- t. Thank the parties for their participation and announce the determination (s) of the ARB and that an order determining protest will be sent by certified mail.

If computer screens are used by ARB members during ARB hearings for reviewing evidence and other information, computer screens also must be available to property owners and agents at the hearings to view the same information that is presented to the ARB members by the appraisal district staff. This requirement is met if the property owner or agent can see all information displayed on at least one computer screen in the hearing location (there is no requirement that the property owner or agent be provided a separate screen).

If a Chief Appraiser uses audio/visual equipment at a protest hearing, the appraisal office must provide equipment of the same type, kind, and character for the use of the property owner or agent during the hearing.

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. The secretary of the ARB is responsible for ensuring proper record keeping, maintenance, and retention.

#### **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 chairman 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.

#### **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.

#### **Party's Right to Appear by an Agent**

The ARB shall accept and consider a motion or protest filed by an agent if an agency authorization is filed at or before the hearing on the motion or protest. The ARB may not require that an agency authorization be filed at an earlier time. The ARB may not require a person to designate an agent to represent the person in a property tax matter other than as provided by Tax Code Section 1.111.

## **Evidence Considerations**

#### **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.

#### **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.

#### **Exclusion of Evidence Required by Tax Code Section 41.67(d)**

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

## **Other Issues**

#### **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.

#### **Patience and Courtesy**

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

#### **Bias or Prejudice**

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

#### **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.

# What to expect the day of my hearing?

## **When I arrive...**

15 minutes prior to your hearing, the staff assisting the Appraisal Review Board (herein after referred to as the ARB) will be available to scan your evidence to be presented to the ARB into the record. All cases scheduled for hearings have been assigned a protest number to identify the case during the hearing and all evidence is required to become a part of that record. Property owner/ agent and appraisal district evidence will be available for view on monitor and/or screen by all parties during the hearing.

## **Affidavits Required**

All oral testimony given at the protest hearing will be made under oath. Prior to the hearing, *property owners* and *appraisal district staff* must sign an **Affidavit of Sworn Testimony** stating that the testimony being offered to the ARB will be true and correct to the best of their knowledge and ability. Included in the affidavit for the property owner is a description of the property that is the subject of protest and their reason for protest for their confirmation and an acknowledgement that all evidence presented will become a part of the protest record.

**The Hearing Oversight and Time Allowed for Hearing** Hearings of the ARB shall be conducted in compliance with the Open Meetings Act, Section 552.001 of the Texas Government Code. Even if a property owner request that the hearing be held in closed session, all hearings and all determinations on protest and challenge hearings must be held in open session. All hearings are digitally recorded.

The Chairperson shall preside over all hearings of the board. The Chairperson may vote or make motions in any matter before the board. The Board may sit in panels of at least three (3) members to hear property owner protest. The Chairperson shall make the assignments of the board members to panels.

A hearing is limited to fifteen (15) minutes (**5 minutes each for the Property Owner/Agent, Appraisal District and Examination or Cross Examination**), per parcel for residential property and personal property. Hearings involving multiple accounts will be limited to fifteen (15) minutes per parcel. The board or panel may waive the time limit at its discretion. Exception: If the board should determine that further evidence is required in order to make a decision, the board shall schedule a continuation of the hearing at a later date and inform the parties of the rescheduled hearing date (however, an additional 15 days notice shall not be required).

## **Property Owner/Agent and Appraisal District Testimony and Evidence**

*Testimony* at the protest hearing may be in a narrative form or by questioning of witnesses. The ARB may exclude irrelevant testimony and may instruct a witness to confine his or her testimony to matters relevant to the issues before the board. Relevant *evidence* is simply information that helps the ARB to decide what the facts are. The property owner/agent will present their testimony and evidence first. Once the property owner/agent has completed their testimony, the representative of the appraisal district will present their testimony and evidence. Parties may make brief closing statements. The ARB shall permit the cross-examination of witnesses or parties by the representative of the opposing party when requested to do so. The board shall limit such cross-examination to matters that are relevant to the subject of the hearing and shall not permit questions that are abusive or personal. All cross-examination must be completed within the time limits for the hearing. Any ARB member hearing the case may question any witness or parties testifying or presenting evidence before the ARB.

A property owner may appear by affidavit instead of appearing personally or by agent.

## **Rulings By the ARB**

Any party to a protest hearing may request a ruling by the board. Such requests may include, but are not restricted to the following: Requests to examine witnesses, requests to cross-examine witnesses, requests to admit evidence in written form, requests to limit a witness' testimony to relevant matters, requests for official notice of certain facts and requests for continuance of a hearing. Any member of the ARB hearing the case may request rulings of the board. The ARB may delegate the responsibility of ruling on requests to the Chairperson conducting a hearing or by majority vote of those present and hearing the case.

## **Issuance of Subpoenas**

The board sitting as a whole, on its own motion or at the written request of a party, may subpoena witnesses or books, records, or other documents. The ARB must conduct a hearing to determine that good cause exists for the issuance of a subpoena.

## **ARB Determination of Protest Hearing**

At the conclusion of the protest hearing, the ARB will make a decision on the protest. If meeting in a panel, the decision of the panel is not final until a majority of the entire ARB approves the panel's recommendation. If the ARB determines it needs further evidence in order to make a decision, a continuation of the hearing will be scheduled at a later date and the parties will be notified. After the decision is made, the ARB decision on the protest will be mailed to the property owner/agent by certified mail.

## **Interpreter**

Non-English speaking persons are encouraged to provide a personal interpreter. If a person cannot provide an interpreter, the District will attempt to arrange for interpreting assistance provided a written request is submitted to the Chief Appraiser at least three business days in advance of the meeting. (No-ingles que habla a personas es favorecido a proporcionar un interprete personal. Si una persona no puede proporcionar a un interprete, el Distrito procurara arreglar para interpretar ayuda con tal que una peticion escrito es sometida al Valuador Principal por lo menos tres dias habiles en el avance de la reunion.)

## **Feedback on Camp Appraisal Review Board**

In compliance with Texas Property Tax Code Section 5.103(e), the Texas Comptroller of Public Accounts is providing an online survey to gather public comments and suggestions concerning appraisal review boards (ARBs). The survey is intended to capture information concerning the performance of ARB panels and full ARBs, not the result of each protest hearing. One survey may be completed at the conclusion of a hearing concerning one account or several accounts, whether the accounts are related to the same property or not, conducted by a single ARB panel or the full ARB in one day. Persons participating in protest hearings before the same ARB panel or full ARB on several days may complete one survey on each day. Persons participating in multiple protest hearings before different ARB panels are allowed to complete one survey for each panel in one day. Please see the staff at the front counter for assistance in accessing this online survey that may only be completed the day of your hearing before you leave the appraisal office.

In addition to the online survey, the Camp Appraisal Review Board has a paper survey you may complete available at the front counter as well. The paper survey will be submitted to the Comptroller's office in a spreadsheet format by the Camp Appraisal District Property Owner Liaison Officer.