

# BEXAR APPRAISAL REVIEW BOARD PROTEST HEARING PROCEDURES

## **SECTION 1. THE APPRAISAL REVIEW BOARD (ARB)**

Members of the ARB are not employees or officers of any political subdivision that assesses or collects property taxes, nor are they employees or officers of the appraisal district. They are a body of citizens who have been appointed to impartially resolve protests filed by property owners within the appraisal district. The ARB hears protests concerning property values and other determinations made by the Bexar Appraisal District in the context of appraising properties for taxation. The ARB cannot hear matters concerning tax rates, the amount of taxes due, or the manner in which tax monies are spent. The ARB has specific duties outlined in the Texas Property Tax Code.

## **SECTION 2. ARB DUTIES**

Statutory Duties of an ARB: Each ARB member must ensure 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 must obtain & maintain familiarity with notices required under the Property Tax Code. If an ARB member believes that any required notice is not being provided or does not meet the requirements of applicable law, the ARB member must promptly notify the ARB Chair. The ARB chair must investigate each report and take appropriate action to correct all verified problems.

## **SECTION 3. ARB MEMBERSHIP**

Administration of Members: ARB members have no statutory role in the process for the administration of applications or requests for appointment for membership on the ARB. ARB members are appointed by the local administrative district judge. If an individual is contacted by an ARB member regarding requesting an appointment to the ARB, the member must direct the individual to the person designated to receive applications or requests for ARB appointment.

Conflicts of Interest: Each ARB member must ensure that he or she does not have any conflict of interest that results in ineligibility to serve on the ARB or that restricts or prohibits the ARB member's participation in ARB activities, such as participation in the determination of a taxpayer protest. An ARB member must promptly report any conflict of interest to the ARB Chair in addition to any other individual or entity as required by law. The Chair must ensure prompt notification of reported conflicts of interest to appropriate individuals. If an ARB member discovers before or during a protest hearing that a conflict of interest exists, the member cannot participate in a protest hearing. If the conflict exists due to the provisions of Local Government Code Chapter 171, the member must file an affidavit with the ARB vice-chair. The ARB member must file the affidavit 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, the ARB member does not have to file an affidavit but must recuse himself or herself immediately from the hearing and report the conflict to the ARB chair or secretary. 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 has interest (i.e. Tax Code Section 41.69 does not require the interest to be substantial). 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 must immediately contact the ARB Chair to address the matter. In the recusal process, the ARB member cannot hear the protest, deliberate on the protest or vote on the matter that is the subject of the protest.

Ex Parte and Other Prohibited Communications: ARB members must not engage in prohibited ex parte or other communications. If an ARB member is approached by one or more individuals that appear to engage or attempt to engage in prohibited communication, the ARB member must immediately remove himself or herself from the conversation.

## **SECTION 4. NOTIFICATION AND REASONS TO PROTEST**

In accordance with Texas law, a property owner may protest any of the nine issues listed below, in writing, each year, before the Appraisal Review Board (ARB). The written protest must be filed on or before May 15<sup>th</sup> or not later than the 30th day after the date a notice was mailed, if required, to the property owner. The nine issues to protest are: 1) determination of appraised value of the owner's property; 2) unequal appraisal of the owner's property; 3) inclusion of the owner's property on the appraisal records; 4) denial of a total or partial exemption; 5) denial of agricultural, open-space or timber valuation; 6) identification of the taxing units in which the property is taxable; 7) determination of ownership of the property; 8) determination that a change of use of land has occurred as it relates to agricultural, open-space or timber valuation; 9) any other action of the Chief Appraiser, appraisal district or Appraisal Review Board that adversely affects the property owner. If you protest for any of the above reasons, you will be sent a hearing notification which schedules your hearing at least 15 days in advance. You may waive your right to 15 days notice and will be scheduled for an earlier hearing if time is available. If you do not receive a hearing notification within a reasonable time period, you should contact the appraisal district. Many protests can be resolved in an informal hearing with a district appraiser, provided the property owner supplies documentation to support his/her claim. If you and the appraiser reach an agreement, you will both sign a consent form and the value agreed upon will be the final value. If resolution of the protest cannot be reached at the informal hearing, you will then need to appear before the ARB at your scheduled hearing time.

## SECTION 5. FORMAT OF HEARINGS

A hearing before the ARB is not as formal as a court of law hearing; however, certain procedures must be followed. The ARB uses the State Comptroller's model hearing procedures when conducting its hearings. The hearing is open to the public and is generally held before a three-member panel who will hear evidence from both the property owner and the appraisal district and will arrive at a ruling.

## SECTION 6. LENGTH OF HEARINGS AND ACCOMMODATIONS

The ARB must be fairly rigid in maintaining its schedule. Usually the ARB hearing is scheduled for 15 minutes. Hearings are scheduled at specific times. It is most important to arrive and sign in with the ARB receptionist 15 minutes prior to your scheduled hearing. Failure to appear at your hearing in person, and not delivering a sworn affidavit containing evidence to support your protest, by authorized agent or representative, could result in the dismissal of your protest. If you are disabled and need special services please contact the ARB at (210) 242-2418 at least seven days before the scheduled hearing.

## SECTION 7. CONDUCT OF FORMAL ARB HEARINGS (not informal meetings between owners and appraisal district)

### Conducting Hearings Open to the Public:

This introductory statement must be read at the beginning of each hearing:

We are the Appraisal Review Board that will hear your protest today. We are not employees of the appraisal district. We are appointed to perform an independent review of your protest. You can complete a voluntary survey regarding your experience today. You also have the right to appeal our decision. Appeal information will be provided to you with our determination letter.

For most protest hearings, the hearing should be conducted in the following order:

- a. Panel Chair welcomes the parties. Commence the hearing and announce the property account number, property location, owner, and other identifying information
- b. Panel Chair announces the exchange of all written material. (Information from the Appraisal District and property owner information). [Tax Code Sec. 41.45(h)]
- c. Panel Chair verifies and attests the signature on the Sworn Affidavit for Protest Hearing. 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. Panel Chair explains the content of the hearing procedures, time limits for the hearing, and other relevant matters.
- e. Panel Chair asks whether anyone who may testify holds a license or certificate from the Texas Appraiser Licensing and Certification Board and if the witness is appearing in that capacity.
- f. Panel Chair informs all parties that all testimony must be given under oath and swear in all witnesses who plan to testify and asks both parties to attest their signature.
- g. Panel Chair states that the property owner may first present their case or defer to the Appraisal District Representative for their presentation.
- h. If the property owner or agent presents his/her case first, he/she will present evidence (documents and/or testimony). If witnesses are present, the property owner or agent can examine the witnesses as part of the presentation of evidence. At the end of the presentation, an opinion of value for the property must be stated, if applicable.
- i. Next, the appraisal district representative can cross-examine the property owner, the agent or representative and/or witnesses.
- j. If the property owner or agent presented his/her case first, the appraisal district representative will present evidence (documents and/or testimony) next. If witnesses are present, the appraisal district representative can examine the witnesses as part of the presentation of evidence. At the end of the presentation, an opinion of value for the property must be stated, if applicable.
- k. The first party can cross-examine the opposing party.
- l. Members of the ARB will not be examined or cross-examined by parties.
- m. The party presenting its case first can offer rebuttal evidence (additional evidence to refute evidence presented by the other party).
- n. The other party can then offer rebuttal evidence.
- o. The party presenting its case first must make its closing argument and state the ARB determination being sought.
- p. The party presenting its case second must make its closing argument and state the ARB determination being sought.
- q. Panel Chair must state that the evidence portion of the hearing is closed.
- r. The ARB or panel must deliberate orally. No notes, text messages, or other form of communication are permitted.
- s. Panel Chair must 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 protested. A vote must be taken and recorded by a designated appraisal district staff person or ARB member. Separate motions and determinations must be made for each protested issue. Single member panels and Special panels will follow the same procedures of motion as listed above.
- t. If an agreement of value is made between an agent and the district and the agent still requires a board order, the ARB will make a Joint Motion in lieu of the standard motion of value. The ARB will then send an agreed order by mail.
- u. Panel Chair will announce the determination(s) of the ARB and that an Order Determining Protest will be sent by certified mail or email. This order will include documentation indicating the members of the board hearing the protest have signed the required affidavit.
- v. Panel Chair should thank the parties for their participation and inform the taxpayer that he or she may complete a survey regarding his or her experience today.

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

If a chief appraiser uses audiovisual equipment at a protest hearing, the appraisal office must provide equipment of the same general type, kind and character for the use of the property owner or agent during the hearing. Property owners or agents may bring their own audiovisual equipment, for their presentation of evidentiary materials at ARB hearings. If the operation of audio visual equipment at the hearing requires access to and connection with the Internet, the parties must provide their own internet connection and access. Protester must notify the ARB at check-in if they plan to present electronic evidence.

The property owner or agent and the appraisal district representative are prohibited from debating each other. All communications must be directed to the ARB Panel Chair, 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.

Tax Code Section 41.68 and Comptroller Rule 9.803 require that the ARB keep records for each ARB proceeding. This includes the ARB retaining evidence offered or submitted by the parties as required by Tax Code Section 41.45 and Comptroller Rules 9.803 and 9.805. The ARB vice-chair is responsible for ensuring proper record keeping, maintenance and retention.

Conducting Hearings by Telephone or Videoconference Call: Video conference will be conducted by Zoom. Tax Code Section 41.45(n) allows a property owner initiating a protest can offer evidence or argument by affidavit without physically appearing. Tax Code Section 41.45(b-1) requires a property owner to notify the ARB by written request not later than the 10<sup>th</sup> day before the date of the hearing if the property owner intends to appear remotely. To offer evidence or argument at a hearing conducted remotely, a property owner must submit a written affidavit or unsworn declaration of any evidence before the hearing begins. A property owner is responsible for providing access to a hearing conducted remotely to another person the owner invites to participate in the hearing.

Tax Code Section 41.45(b-2) requires the ARB to provide the telephone number for conducting the teleconference call or the URL address for conducting the video conference (if offered in that county). The ARB must hold the hearing in a location with equipment that allows all ARB members and parties to the protest in attendance to hear and see the property owner's argument. If the property owner fails to call to check in, or appear in person within 15 minutes of their scheduled formal hearing, the panel will conduct the hearing(s) via appearance by affidavit or unsworn declaration. If an affidavit has not been submitted, the formal hearing will be dismissed for failure to appear.

Conducting Hearings Closed to the Public: A joint motion by the Chief Appraiser and the property owner is required to request that the hearing be closed due to intent to disclose proprietary or confidential information that will assist the ARB in determining the protest. The ARB or panel Chair must 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 Vice-Chair 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 must be marked as "confidential" and maintained as confidential in the ARB records for proper handling. At the conclusion of the hearing, the ARB panel must 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 must 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. 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: A person leasing property who is contractually obligated to reimburse the property owner for taxes imposed on the property can file a protest if the property owner does not and to designate, under Tax Code Section 41.413, another person to act as his/her agent with the same authority and limitations as an agent designated under Tax Code Section 1.111.

## SECTION 8. ARB HEARINGS (FORMAL HEARINGS)

Scheduling Hearings Generally: The ARB must schedule a hearing when a timely notice of protest is filed and, in doing so, the appraisal district can provide the ARB with clerical assistance. A person leasing property who is contractually obligated to reimburse the property owner for taxes imposed on the property is entitled to protest before the ARB the appraised value of the property if the property owner does not file a protest relating to the property. Under Tax Code Section 41.413, the lessee can designate another person to act as an agent with the same authority and limitations as an agent designated under Tax Code Section 1.111. Designated agents have the same authority and are subject to the same limitations as agents designated by property owners.

Scheduling Hearings for Property Owners, Agents and Qualifying Lessees: Pursuant to Tax Code Section 41.66(i), hearings filed by property owners or designated agent under Tax Code Section 1.111 must 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 or designated agent. The request for postponement must contain the mailing address and email address of the person requesting the postponement. The ARB must 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 under Tax Code 41.66(j): If requested by a property owner or a designated agent, hearings on protests concerning up to 20 designated properties must be scheduled on the same day by the ARB. The request must meet all requirements of Tax Code 41.66(j), including the required state, statement in boldfaced type: "request for same-day protest hearings." 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 41.66(j).

Panel Assignments: Tax Code Section 41.66(k)(k-1) and 41.45(d)(d1) Pursuant to Tax Code Section 41.66(k) and (k-1), if an ARB sits in panels as authorized by Tax Code Section 41.45(d) and (d-1), it must randomly assign protests. Except for panels established under Tax Code Section 6.425, the ARB, with or without clerical assistance from the appraisal district staff, may consider the property type or the protest grounds in order to assign the protest to a panel with members who have particular expertise.

Tax Code Section 41.45(b-4) allows a property owner to request that a single-member panel conduct the protest hearing. The property owner must submit the request not later than the 10th day before the hearing date in writing on the notice of protest or by a written submission. If the ARB does not accept the recommendations made by the single-panel member, the ARB can determine the protest or refer it for rehearing to a single-member panel composed of someone who did not hear the original protest.

Tax Code Section 41.66(k-1) allows a property owner or agent to request a special ARB panel to hear a complex property protest if in a county with a population of one million or more. The owner or agent must consent to a special panel reassignment and may request a postponement if they disagree with the reassignment.

Once a protest is scheduled for a specific panel, the ARB cannot reassign it to another panel without the consent of the property owner or a designated agent. If the ARB reassigns a protest to another panel, the owner or designated agent may agree to the reassignment or request a postponement of the hearing. The ARB must 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 fax or by telephone, or in person to the ARB, an ARB panel, or the ARB Chair. If the hearing for which the postponement is requested is scheduled to occur before the next regular meeting of the ARB, the Chair or the Chair's representative may take action on the request for postponement without the necessity of action by the full ARB. Unless the date and time of the hearing as postponed are agreed to by the ARB Chair or the Chair's representative, the property owner, and the Chief Appraiser, the hearing may not be postponed to a date less than five or more than 30 days after the date scheduled for the hearing when the postponement is sought. In addition and without limit as to the number of postponements, the ARB must 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 fax or electronic mail, by telephone, or in person to the ARB, an ARB panel, or the ARB Chair. If the hearing for which the postponement is requested is scheduled to occur before the next regular meeting of the ARB, the Chair or the Chair's representative may take action on the request for postponement without the necessity of action by the full ARB. Unless the date and time of the hearing as postponed are agreed to by the ARB Chair or the Chair's representative, the property owner, and the Chief Appraiser, the hearing cannot 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 must postpone a hearing if the Chief Appraiser consents to the postponement. The request may be made in writing, including by fax or electronic mail, by telephone, or in person to the ARB, an ARB panel, or the ARB Chair. If the hearing for which the postponement is requested is scheduled to occur before the next regular meeting of the ARB, the Chair or the Chair's representative may take action on the request for postponement without the necessity of action by the full ARB. Unless the date and time of the

hearing as postponed are agreed to by the ARB Chair or the Chair's representative, the property owner, and the Chief Appraiser, the hearing may not be postponed to a date less than five or more than 30 days after the date scheduled for the hearing when the postponement is sought.

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 must postpone a hearing if the property owner or designated agent requests additional time to prepare for the hearing and establishes that the Chief Appraiser failed to comply with Tax Code Section 41.461. A request for postponement of a hearing must contain the mailing address and e-mail address of the person requesting the postponement. An Appraisal Review Board shall respond in writing or by e-mail to a request for postponement of a hearing not later than the seventh day after the date of receipt of the request. The ARB is not required to postpone a hearing more than one time under this section.

Postponements Under Tax Code Section 41.66(i): Hearings on protests filed by property owners or designated agent must 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 or designated agent. The request for postponement must contain the mailing address and email address of the person requesting the postponement. The ARB must 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): This subsection does not apply to a special panel established under section 6.425. If a protest is scheduled to be heard by a particular panel, the protest cannot 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 must 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.

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 must be carefully considered. The standards in making determinations of good cause under Tax Code Section 41.44(b) must 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 and their agents while not undermining or contravening laws related to filing deadlines or the orderly and expeditious fulfillment of ARB duties.

## **SECTION 9. EVIDENCE CONSIDERATION**

A Party's Right to Offer Evidence and Argument: The ARB cannot prohibit a party's right to offer evidence and argument. The ARB may enforce time limits and dictate the order of ARB hearings.

Property Owner Evidence: Photographic evidence is limited to 10 or less photographs. Originals or copies, in digital or paper form, of any evidence presented at a formal hearing, must be obtained at least 48 hours prior to the formal hearing date. Evidence will be retained by the ARB for its official records. All digital evidence must be submitted by PDF, JPEG, Word, Power Point or Excel.

Prohibition of Consideration of Information Not Provided at the ARB Hearing: [Tax Code Section 41.66(e)] In a protest hearing, the ARB cannot consider any appraisal district information on a protest that was not presented to the ARB during the protest hearing. In order for the ARB to consider any appraisal district record (i.e., appraisal roll history, appraisal cards) one of the parties must present it as evidence (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),(e): If it is established during a protest hearing that the protesting party previously requested information under Tax Code Section 41.461 and that the opposing party did not deliver the information to the protesting party at least 14 days before the scheduled or postponed hearing, the opposing party cannot use or offer the requested information not made available in any form as evidence in the hearing. The ARB must exclude evidence under Tax Code Section 41.67(d) only if evidence presented at the hearing establishes that: (1) the information sought to be excluded as

evidence was not delivered at least 14 days before the hearing; and (2) the information sought to be excluded as evidence was previously requested by the protesting party.

Tax Code Section 41.67(e) prohibits the chief appraiser from offering evidence at a hearing in support of a modification or denial of an exemption or application unless: 1) the chief appraiser provided the reasoning for the modification or denial to the property owner in writing no later than the 14th day before the hearing date; and 2) evidence establishes that the additional reason was not known by the chief appraiser at the time the chief appraiser delivered the original notice of modification or denial.

## **SECTION 10. ARB DECISION**

When the ARB panel has heard all testimony and made a recommendation, they will forward their recommendation to the full ARB for approval. The final decision of the ARB, known as the Notice of Final Order/Order Determining Protest, is issued in writing and provided to both the appraisal district and the property owner or his/her authorized agent by certified mail. A property owner may have the right to appeal the ARB decision to Binding Arbitration, to State Office of Administrative Hearings (SOAH), or to District Court.

## **SECTION 11. 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 and to all ARB members and expects the same from all appearing parties before them.

Bias or Prejudice: Members of the ARB must perform their ARB duties and responsibilities without bias or prejudice.

Confidential Information: Members of the ARB must not disclose or use confidential information acquired in the performance of ARB duties for any purpose unrelated to ARB duties.

Required Contents: The ARB model hearing procedures comply with Comptroller Rule 9.805 concerning ARB evidence exchange and retention and audiovisual equipment requirements.

Handguns Prohibited: "Pursuant to Section 30.06, Penal Code (trespass by license holder with a concealed carried handgun), a person licensed under Subchapter H, Chapter 411, Government Code (handgun licensing law), may not enter this property with a concealed handgun."

Open Carry of Handguns Prohibited: "Pursuant to Section 30.07, Penal Code (trespass by license holder with an openly carried handgun), a person licensed under Subchapter H, Chapter 411, Government Code (handgun licensing law), may not enter this property with a handgun that is carried openly."

## **SECTION 12. GUIDELINES FOR PROTESTS**

These guidelines will help a property owner present a more effective case. The ARB requests that each protesting property owner consider the following suggestions. Prepare a simple, but well-organized, presentation by writing down key facts and figures in logical order. The most persuasive evidence you can present is documented physical evidence including: appraisals, sales contracts, certified copies of closing statements, plats, photographs showing unusual deterioration, estimates of repairs, and other documents concerning the physical condition and value of the property. Comparable sales for value protests should have occurred no later than the first quarter of the year in question and include such information as square footage, lot/land size, type of construction, age of the property, and sales from areas/subdivisions similar in characteristics. 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 required sources of evidence.

A property owner who protests on the grounds that the appraisal of the owner's property is unequal compared to the appraisals of other properties should be prepared to show evidence that the appraised value of the property is greater than the median appraised value of a reasonable number of comparable properties appropriately adjusted.

Be direct, concise, and honest. Stress facts and circumstances which support your protest.

Part of your hearing involves evidence and another part involves arguing your case. Arguing means presenting your case by a clear and concise presentation of your evidence. Do not get personal. You may feel that your taxes are too high, but neither the ARB nor the appraisal district set your taxes. While the ARB can consider the effect of general economic and environmental factors may have on your property value, it cannot take into account your personal economic situation.

The ARB's job is to certify the value on your home based on what the market dictates. Values from prior years or the decisions of previous ARBs do not bind the current ARB. Each tax year stands alone.