

# HOCKLEY COUNTY APPRAISAL REVIEW BOARD POLICIES & PROCEDURES

Adopted  
April 11, 2024

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## I. ARB Membership

### 1. Administration of ARB Appointments

ARB members have no statutory role in the process for the administration of applications or requests for an appointment for membership on the ARB. 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.

### 2. 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 the 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 the Local Government Code Chapter 171, the member must file an affidavit with the ARB secretary. 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 an 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 participating in a protest, Tax Code Section 41.69 may still prohibit participation. If an ARB member has a question as to whether 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.

### 3. Ex Parte and Other Prohibited Communications

ARB members must not engage in prohibited ex-parte or other communications. If one or more individuals approach the ARB member and appear to engage or attempt to engage in prohibited communication, the ARB member must immediately remove himself or herself from the conversation.

## **II. ARB Duties**

### 1. Statutory Duties of an ARB

Each ARB member must ensure that he or she understands the statutory duties of the ARB and complies with all statutory requirements in performing statutory duties as an ARB member.

### 2. Notices Required under the Property Tax Code

Each ARB member must obtain and 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.

### 3. 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 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.

### III. ARB Hearings (formal hearings, not informal meetings between property owners and appraisal district staff)

#### 1. 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.

#### 2. Scheduling Hearings for Property Owners **not** Represented by Agents

Under Tax Code Section 41.66(i), hearings filed by property owners, and qualifying lessees, 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, agent or qualifying lessees. 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. Otherwise, the Property owner will be considered a “no show” if the property owner has not checked in at the front desk or informed the staff of a request for a reschedule before their scheduled hearing.

It is the responsibility of the property owner or representative to report to the front counter to receive, for their records, a printed copy of the new scheduled dates for any recessed accounts. The ARB will not mail a new notice of hearing for hearings rescheduled in this manner.

#### 3. Scheduling Hearings for Multiple Accounts

If requested by a property owner or the designated agent, the ARB must schedule consecutive hearings on the same day on protests concerning up to 20 designated properties. 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.” A property owner or designated agent can file more than one such request in the same tax year. The ARB may schedule protest hearings concerning more than 20 properties filed by the same property owner or designated agent and may use different panels to conduct these hearings. The ARB may follow the practices customarily used in the scheduling of hearings under Section 41.66(j).

#### 4. Check-In Process

Property owners and agents check in for each account and/or docket at the front desk. Once checked in you will be asked to return to your vehicle, you will receive a call when the ARB panel is ready for your hearing. You will be heard on a FIRST-COME FIRST-SERVE BASIS, we ask that you do not leave the premise. Pursuant to Texas Tax Code, Sec. 1.111(i), an agency authorization or appointment of agent form will be considered to be filed at or before the scheduled hearing time.

Agents may only check in their own docket to work on any day which they have formal hearings before the ARB. Agents are prohibited from checking in a docket for another person even if the other person works for the same firm/company.

See Sec. VII Other Issues for Telephone hearing procedures.

### **IV. Hearing Dockets**

#### 1. Docket System

The ARB uses a docket system to coordinate and track formal hearings. These hearings generally involve accounts in which the formal hearing date differs from the settlement / informal meeting date scheduled with the appraisal district's staff.

Protest hearings and hearings on correction motions shall be scheduled for panel hearings in one of the following ways:

- (a) by regular docket that is consistent with the scheduling notices required to be sent under Texas Tax Code, Sec. 41.46;
- (b) by written consent of all parties after the initial hearing is scheduled; or
- (c) by written consent after a waiver of the scheduling notice is filed with the ARB.

The docket shall consist of, the property owner's name, account number, scheduled hearing date, and scheduled hearing time. Except in extraordinary circumstances, hearings are to be conducted in the order listed.

Dockets are created for the convenience of the ARB and may be changed by the ARB support staff as necessary for hearing efficiency. The ARB support staff will, to the extent that resources are available, make changes to dockets to consolidate matters or correct errors if the request for the change is made no later than the end of business on the day following the day the docket is made available.

Multiple panels may be scheduled to conduct hearings in the manner prescribed by Texas Tax Code, Sec. 41.45. This includes the ability to have more than one panel conduct hearings for accounts represented by the same consultant or firm. Consultants or firms that have multiple dockets of accounts scheduled on a day are expected to have adequate staff to represent those accounts in multiple panels. If sufficient staff for the firm or consultant is not available to conduct hearings as scheduled, hearings shall nonetheless proceed in the manner established

If a property owner or agent registers as being present but then fails to attend the hearing or fails to return after a recess or break, ARB support staff shall call the property owner or agent from the check-in desk. If the owner or agent does not respond, the ARB support staff shall inform the panel accordingly and the panel is to call the hearing to order, hear the evidence and make a final recommendation based upon the evidence and argument presented. If a property owner or agent leaves a hearing while in progress, the hearing will proceed as if the property owner or agent were still attending. The ARB panel will hear any remaining testimony and base their decision on the evidence presented. If the property owner or agent leaves the ARB protest hearings early (without the consent of the panel chair) and protests remain on that particular docket, the panel chair will conduct all remaining protest hearings as if the property owner or agent were present. Once an ARB panel begins a noticed docket, that panel will complete that docket or work all the account protests possible until the end of the day. \*\*Evidence must be submitted and received before the beginning of your hearing. Evidence must be received by mail. **Electronic format will not be accepted.**

If a hearing is not reached on the date and time scheduled as indicated in the docket, the panel chair shall recess the hearing until the next business day unless otherwise agreed to by all parties. ARB support staff will enter recesses into the records based on notations made on the docket by the panel chair, and shall provide a receipt indicating the rescheduling to the property owner or agent.

It is the responsibility of the property owner or agent to report to the front counter at the end of the day to receive, for their records, a printed copy of the new scheduled dates for any recessed accounts. The ARB will not mail a new notice of hearing for hearings rescheduled in this manner.

## V. Recording and Scheduling of Hearings

Pursuant to Sec. 6.43 of the Texas Tax Code, ARB support staff will enter each protest and correction motion into the ARB's records and schedule the hearing on the matter. Staff will also enter the determination on each matter into the records and deliver the appropriate notices and orders on behalf of the ARB.

### 1. ARB Panel Assignments

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. Single-member panels will hear only in-person appeals on designated Single-member hearing date. All affidavits and telephone requests will be heard by full member panel. A week before the hearing HCAD will confirm your Single-member 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 agent. If the ARB reassigns a protest to another panel, the owner or 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.”

### 2. 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. The property owner must request the postponement before the hearing date in writing, including by facsimile, email, telephone or in person to the ARB, an ARB panel or the ARB chair. If

the requested hearing postponement is scheduled to occur before the next regular meeting of the ARB, the chair or the chair's representative may act on the request for postponement without the necessity of action by the full ARB. Unless the postponed hearing date and time are agreed to by the ARB chair or the chair's representative, the property owner and the chief appraiser, the ARB cannot postpone the hearing to a date less than five or more than 30 days after the date scheduled for the hearing when the postponement is sought.

Without limit, the ARB must postpone a hearing if the property owner or the agent shows good cause, as defined in Tax Code Section 41.45(e-2). The property owner or agent must request the postponement in writing, including by facsimile, email, telephone or in-person to the ARB, an ARB panel, or the ARB chair. If the postponed hearing is rescheduled to occur before the next regular meeting of the ARB, the chair or the chair's representative can act on the postponement request without the necessity of action by the full ARB. Unless the postponed hearing date and time are agreed to by the ARB chair or the chair's representative, the property owner, and the chief appraiser, the ARB cannot postpone the hearing to a date less than five or more than 30 days after the date scheduled for the hearing when the postponement is sought.

The postponement request 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 postponement request not later than the 7<sup>th</sup> day after the date of receipt of the request.

### 3. Postponements Under Tax Code Section 41.45(e-1)

A property owner or agent who fails to appear at the hearing is entitled to a new hearing if the property owner or agent file, 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.

The postponement request 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 postponement request not later than the 7<sup>th</sup> day after the date of receipt of the request.

#### 4. Postponements Under Tax Code Section 41.45(g)

The ARB must postpone a hearing to a later date if:

- (1) the property owner or the agent is also scheduled to appear at an ARB protest hearing in another appraisal district;
- (2) the other scheduled ARB protest hearing is scheduled to occur on the same date as the hearing set by this ARB;
- (3) the hearing notice delivered to the property owner or the agent by the other ARB bears an earlier postmark than the hearing notice delivered by this ARB or, if the postmark date is identical, the property owner or agent has not requested a postponement of the other hearing; and
- (4) the property owner or the agent includes with the postponement request a copy of the hearing notice delivered to the property owner or the agent by the other ARB.

#### 5. Postponements Under Tax Code Section 41.66(h)

The ARB must postpone a hearing (one time only) if the property owner or the agent requests additional time to prepare for the hearing and establishes that the chief appraiser failed to comply with Tax Code Section 41.461. The postponement request 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 postponement request not later than the 7th day after the date of receipt of the request.

#### 6. 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 the property owner requests a postponement. 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.

#### 7. Postponements Under Tax Code Section 41.66(k)(k-1)

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

8. Dismissal due to non-appearance by a property owner or agent/ Withdrawal

A property owner must appear for the hearing in person, by telephone, by remote access, by agent, or by affidavit. The owner or the agent shall register appearance as provided by these rules. If the owner or agent has not registered by the time stated by these rules, the account or accounts scheduled for that person are eligible to be dismissed for failure to appear. ARB support staff shall allow a hearing to go forward for a property owner who is not represented by an agent if the owner appears within one hour of the time stated by these rules and states the cause for the delay.

An account under protest may be dismissed for failure of the property owner or agent to appear, provided that an affidavit meeting the requirements of Texas Tax Code Sec. 41.45(i) is not in the ARB's records at the time the account protest is called to be heard. If an affidavit exists, a hearing shall be held on the basis of the evidence provided in the affidavit.

Except as provided by these rules, if an account is eligible to be dismissed for failure to appear and no affidavit meeting the requirements of Texas Tax Code Sec. 41.45(i) is on record, the account may not be heard and will be submitted to the full board for dismissal at the next meeting of the ARB.

At any time prior to approval of a dismissal order for an account eligible for dismissal for failure to appear, the chairperson, the secretary, or the chairperson's designee may designate the account as not eligible for dismissal and direct that it be scheduled for a hearing if:

- a. A property owner or the agent files, not later than the fourth day after the date the hearing occurred, a written statement with the ARB showing good cause for the failure to appear and requesting a new hearing; or
- b. A property owner or the agent had timely filed a request to postpone the hearing and good cause is found to exist for the postponement.

A protest can only be withdrawn from consideration by the ARB if the ARB support staff receives the notification of the withdrawal before the protest hearing is scheduled, or if approved by the chairperson or his or her designee. If the protest or motion is not withdrawn and the property owner or agent fails to appear at the scheduled hearing the protest or motion shall be dismissed for failure to appear as provided by these rules.

**VI. Conduct of ARB Hearings (formal hearings, not informal meetings between property owners and appraisal district staff)**

1. Conducting Hearings Open to the Public

Introductory statement must be read at the beginning of each hearing:

We are the appraisal review (board or panel) of Hockley County Appraisal District 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 survey about your experience today using the lobby computer near the exit. The survey is voluntary. You also have the right to appeal our decision. We will provide the appeal information to you with our determination.

The ARB or ARB panel does not have to read the statement above if the owner or agent has previously appeared before the ARB or any ARB panel for the ARB for that county that same day.

ARBs should conduct most protest hearings in the following order:

- a. Commence the hearing and announce the assigned protest number, property location, property owner and other identifying information.
- b. Announce that, in accordance with Tax Code Section 41.45(h), the parties must provide all written and electronic material that has not been provided.
- 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 they must give all testimony under oath and swear-in all witnesses who plan to testify.
- g. Ask the property owner to decide if he/she wishes to present his/her evidence and argument before or after the appraisal district.
- 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, the property owner or agent must state an opinion of the property's value (if applicable).
- i. Next, the appraisal district representative may 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, the appraisal district representative must state an opinion of the property's value (if applicable).
- k. Then, the property owner or agent can cross-examine the appraisal district representative and/or witnesses.
- l. The parties cannot examine or cross-examine the ARB members.

- 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. The ARB or panel chair must state that the hearing is closed.
- r. The ARB or panel must deliberate orally. No notes, text messages, or other forms of written communication are permitted.
- s. The ARB or panel chairman 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. The ARB must take a vote and a designated appraisal district staff person or ARB member must record it. The parties must make separate motions and the ARB must make separate determinations for each protested issue (i.e., excessive appraisal and unequal appraisal must have separate ARB motions and determinations).

Single-member panels must make a recommendation on each motion submitted under protest; however, the ARB will ultimately accept the panel's determination, make its own determination on the protest, or refer the matter for rehearing to a single-member panel composed of someone who did not hear the original protest.

Special panels appointed in certain counties must make a recommendation on each motion submitted under protest, however, the ARB will ultimately accept the panel's determination or refer the matter for rehearing to another special panel composed of members who did not hear the original protest. If ARB does not have at least three other special panel members available, the ARB may make the determination.

- t. Thank the parties for their participation and announce the ARB determination(s) and that an order determining protest will be sent by certified mail or email in counties with populations greater than 120,000 where property owners can submit a written request for email delivery of the notice of determination. Provide the property owner or agent documents indicating that the members of the board hearing the protest signed the required affidavit.

1a) If the ARB members use computer screens during ARB hearings for reviewing evidence and other information, the ARB must make computer screens 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 ARB provide the property owner or agent with 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. See section XI, Other Issues-Misc., for more information regarding audiovisual equipment requirements.

1b) The property owner or agent and the appraisal district representative are prohibited from debating each other. The parties must direct all communications to the ARB members, except for examination or cross-examination during the 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 secretary is responsible for ensuring proper record-keeping, maintenance and retention.

## VII. Conducting Hearings by Telephone or Videoconference Call

Tax Code Section 41.45(n) allows a property owner initiating a protest to offer evidence or argument by affidavit without physical appearance. 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 intends to appear remotely.

To offer evidence or argument at a hearing conducted remotely, the property owner must submit a written affidavit of any evidence before the hearing begins. Affidavits not notarized will not be presented and recorded as a “NO SHOW”. **Affidavits must be mailed and received at least 5 days prior to the hearing for adequate processing. Evidence must also be received prior to the hearing. Electronic format will not be accepted.** A property owner is responsible for providing access to a hearing conducted remotely to another person the owner invites to participate in the hearing. Telephone hearings will be heard by a full-member panel **only**, in June beginning at 1:30 PM. August telephone hearings will begin at 7:45 AM. We ask that you call to check in five minutes prior to the hearing; an ARB member will call you back when ready to be heard.

If a property owner calls after a hearing has begun, the length of the hearing will not be extended. A property owner who calls more than fifteen minutes after a hearing has begun WILL NOT be connected to the hearing and will be heard as an appearance by affidavit.

Tax Code Section 41.45(b-2) requires the ARB to provide the telephone number for conducting the teleconference call (806-894-9654) or the URL address for conducting the videoconference (if offered in that county). HCAD does not currently offer video conferences. 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/or see the property owner’s argument.

If the Appraisal Review Board is not available to hold the hearing right away, the Appraisal District staff member answering the call will advise the property owner of the situation and place the call on hold. The owner is responsible for staying on the line and listening for the Appraisal Review Board to connect.

If the Appraisal District staff member knows there is a delay, they may ask to call the property owner back when the hearing can begin. The property owner MUST answer the call. There will only be one attempt made to call back.

### Conducting Hearings Closed to the Public

The chief appraiser and the property owner must file a joint motion to request a closed hearing due to the 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 the closed meeting as permitted by Tax Code Section 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 ARB must follow the same order of proceedings as for hearings open to the public.

The ARB secretary must keep a separate tape recording or written summary of testimony for the closed meeting in accordance with 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. The ARB must mark as “confidential” and maintain it 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 ARB members must maintain the confidentiality of the information and disclose 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. The ARB and parties cannot mention of the proprietary or confidential information during the open meeting.

#### 1. 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 cannot 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 ARB should advise the parties in advance of any time limitations that the ARB intends to impose regarding the presentation of evidence.

To the maximum extent possible, hearings shall be limited to 15 minutes per account. Hearings on multiple accounts listed on a docket will be limited to a maximum 15 minutes per account. The panel chair may increase or decrease this time limit based upon the complexity of the hearing, but it should not be extended without good reason.

#### 2. 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.

## VIII. Evidence Considerations

### 3. A Party's Right to Offer Evidence and Argument

The ARB cannot prohibit a party's right to offer evidence and argument but may enforce time limits and dictate the order of ARB hearings. To the extent possible, the ARB should advise the parties in advance of any time limitations the ARB intends to impose regarding the presentation of evidence and argument. Each case will be limited to 15 minutes. The ARB should schedule permitting, and provide as much time as possible to each party to a hearing to fully present evidence and offer an argument. Evidence must be submitted timely and received 5 days prior to the hearing date, evidence must also be received by mail. **Electronic format will not be accepted.**

### 4. Prohibition of Consideration of Information Not Provided at the ARB Hearing

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.

### 5. 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 the 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.

## **IX. Taxing Unit Challenges**

1. The ARB will conduct all hearings on challenges to the appraisal records by taxing units. The ARB will follow the hearing procedures described herein except as expressly noted.
2. The challenge must be filed with the chairperson or secretary and must include:
  - (a) the name and address of its presiding officer, and
  - (b) an explanation of the grounds for the challenge.
3. The challenge petition must be signed by the presiding officer or secretary of the governing body or by a person expressly authorized by the governing body to file challenges. If someone signs a challenge other than the presiding officer or secretary of the taxing unit's governing body, then the person filing the challenge must attach a copy of the resolution adopted by the governing body granting such authority. If a challenge is filed without the authority of the taxing unit's governing body, then the person filing the challenge must present proof to the executive office that the governing body has expressly authorized or ratified the filing of the specific challenge. This proof must be submitted ten (10) days before the scheduled hearing.
4. Within seven (7) days of the filing of a challenge, the appraisal district must provide to the ARB, the name and address of the presiding officer of the governing body for each other taxing unit affected by the challenge.
5. The chairperson or secretary will send hearing notices to the presiding officers of all affected taxing units and to the chief appraiser no later than the 10th day before the scheduled hearing date. Notices shall be sent by certified mail.
6. If a taxing unit files multiple challenges, the ARB may consolidate the challenges into one hearing and render a single determination.
7. If two or more challenges involve the same property or legal issue, hearings for each challenge may be consolidated. For multiple challenges by a taxing unit, the ARB may issue one order determining all challenges filed by a taxing unit.
8. Documents to be offered as evidence must be submitted to the chairperson or secretary no later than 10 days after a challenge has been filed. In the case of lengthy documents, the taxing unit should submit one full-length copy along with an executive summary of the document's content.
9. Postponement of hearings shall be limited in number and duration.
10. A taxing unit initiating a challenge may withdraw its challenge prior to the ARB's final determination.
11. The hearing on the challenge is to occur before a panel of three or more members, as provided by Texas Tax Code, Sec. 41.45 (d). The procedures followed will correspond with the procedures set forth herein, subject to the discretion of the presiding chair.

12. The ARB may dismiss a challenge if the initiating taxing unit fails to appear at the scheduled hearing. If the ARB dismisses a challenge for want of jurisdiction, the chairperson will so notify the presiding officer of the taxing unit.

## **X. Subpoena**

If reasonably necessary in the course of a protest, the ARB may issue a subpoena for witnesses or for books, records, or other documents of the property owner or appraisal district that relate to the protest. The ARB may issue a subpoena on its own motion or upon the request of a party. The ARB may not issue a subpoena unless it determines that there is good cause for the subpoena.

13. A party may request a subpoena at any time after the date the protest is filed. Requests shall be in writing and must describe with specificity the names and addresses of witnesses to be subpoenaed and the description of documents to be subpoenaed. If a party requests a subpoena during the hearing on a protest, the panel may recess the hearing to allow a hearing to determine whether good cause exists for the issuance of the subpoena.
14. To issue a subpoena, a panel of the ARB shall hold a hearing to determine if there is good cause for the issuance of a subpoena. Before a good cause hearing is scheduled, written notice of the date, time and place must be delivered to the property owner. The notice must have been delivered not later than the 5th day before the date of the good cause hearing. The good cause notice must also state the following:
  - (a) that the party being subpoenaed will be allowed to testify at the good cause hearing;  
and
  - (b) failure to attend the good cause hearing may result in the issuance of the subpoena;
15. If a subpoena is issued, its return date shall be not more than forty-five (45) or less than five (5) days from the date of its issuance.
16. A property owner who requests a subpoena must deposit with the ARB a sum necessary to pay the costs of service and compensation of the person to whom the subpoena is directed.
17. Upon written request submitted at the good cause hearing by an individual who is not a party to the proceeding, but to whom a subpoena is directed, and who complies with a subpoena, the ARB may provide for the following compensation:
  - (a) the reasonable costs of producing any documents subpoenaed as approved by the ARB;
  - (b) mileage is equal to the current mileage allowance published by the Texas Comptroller of Public Accounts for travel reimbursement; and
  - (c) a fee of \$10.00 per day for each whole or partial day that the individual is necessarily present at the proceedings.

## **XI. Other Issues:**

### 1. Compliance with the Law, Integrity, and Impartiality

ARB members must comply with the law and always act in a manner that promotes public confidence in the integrity and impartiality of the ARB.

### 2. Patience and Courtesy

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

### 3. Bias or Prejudice

ARB members must perform their ARB duties without bias or prejudice.

### 4. Confidential Information

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

### 5. Required Contents That Vary by ARB

ARB model hearing procedures must comply with Comptroller Rule 9.805 concerning ARB evidence exchange and retention and audiovisual equipment requirements. The rule requires that ARB procedures include specific items that may vary by ARB. The rule addresses:

- the manner and form, including security requirements, in which a person must provide the other party with evidentiary materials the person intends to offer or submit to the ARB for consideration at the hearing on a small, portable, electronic device;
- how to retain the evidence as part of the ARB's hearing record; and
- the audiovisual equipment provided by an appraisal district, if any, for use by a property owner or the property owner's agent.

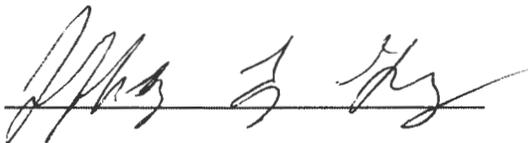
**Miscellaneous Hearing Issues and Evidence:**

1. Interpreters: Any property owner or agent requiring the use of an interpreter MUST provide their own interpreter. If a property owner or agent requires the use of an interpreter and does not bring their own HCAD will provide one for you. However, this may delay the hearing wait time.

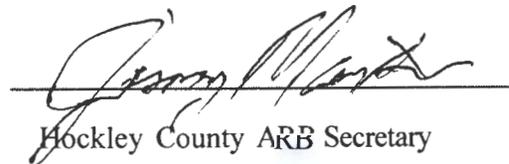
Interpreters shall faithfully translate from the required language to English and back. Interpreters shall not engage in conversation with the person requiring an interpreter. Faithfull translation of the hearing is the ONLY communication allowed. All interpreters shall be sworn in by the ARB.

2. Use of Audio and Video Recording- Usage by a property owner or their designee of videotaping, video recording, or photographic equipment to record their own hearing is permissible, as is usage of an audio recording device, as long as it is unobtrusive and does not interfere or disrupt the hearing. All video and audio recording equipment must be placed in the back of the room behind the ARB panel.
3. Because of the time constraints on the hearing process, once a hearing commences, the panel chair should not recess the hearing for more than five minutes except in extraordinary circumstances. A longer recess may be granted to allow a good cause hearing for a subpoena, inspection of the property, consultation with legal counsel about a pending legal question, or for due process reasons.
4. Disruptive Conduct - The panel chair may direct the removal of any person who engages in any disruptive behavior or interferes in the conduct of the hearing.

Approved this 11<sup>th</sup> Day of April, 2024



Hockley County ARB Vice Chairman



Hockley County ARB Secretary