

## Cameron Appraisal Review Board Rules & Procedures

### I. ARB Membership

[Tax Code section 5.103(b)(16), (15), and (12)]

#### 1. 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 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.

##### 1(a) Officers & Meetings

The officers of the Cameron Appraisal Review Board are the Chairperson and the Secretary.

Each year the local administrative district judge shall select a chairman and secretary from among the members of the Appraisal Review Board. [TAX CODE § 6.42 (a)]

The Chairperson will preside over the meetings of the Board and perform such other responsibilities as these rules require.

The Secretary shall be responsible for overseeing the keeping of minutes for all board meetings, for overseeing the keeping of all records of the Board, and for determining that all notices by the Board are sent. The Secretary may delegate the above responsibilities to members of the Appraisal District staff provided by the Chief Appraiser for that purpose. The Secretary will preside at meetings when the Chairperson is absent.

Robert's Rules of Order will govern the conduct of all meetings of the Board other than hearings. Where Robert's rules are in conflict with the rules of this Board, the rules of the Board will govern. The person chairing the Board or Panel may vote or make motions on any matter.

The Board will meet within ten (10) days after the date the Chief Appraiser submits the appraisal records to the Board to examine the records. The Board will meet at all time at the call of the Chairperson [TAX CODE § 6.42 (b)]. A majority of the Board may call a meeting of the Board at any time.

The affairs of the Cameron Appraisal Review Board shall be governed by the laws contained in the Property Tax Code and by the rules and regulations as set forth in the State Comptroller's Property Tax Division Rules, unless otherwise addressed in the Board's Rules. These rules are not exclusive and are not intended as a limitation of the powers of the Cameron Appraisal Review Board in the exercise of its duty under law.

The Board reserves the right to review and revise its Rules of Procedures at any time.

Any such revision will be effective upon approval by the majority of the Board in an Open Meeting pursuant to Texas Open Meetings Act, Sec. 551.041.

Copies of such revisions will be made available to the public as soon as possible.

The Board will keep minutes of its meetings other than hearings. The minutes will constitute the record of meetings of the Board.

The Chairperson shall schedule hearings by the Board or Panels of the Board. The Chairperson may delegate this responsibility to schedule hearings by the Board to members of the appraisal staff provided by the Chief Appraiser for that purpose.

Most of the hearings are concentrated during June and July. This is a full-time commitment during the appeal period and it is required that ARB members be available for service every weekday all day during June and July in order to accommodate property owners who protest their property values. ARB members are not always scheduled every day, but must be available to serve. Vacations and other employment commitments are not considered valid reasons to be absent.

#### 2. 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 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 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 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 protest, Tax Code 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 chair to address the matter.

In the recusal process, the ARB member may not 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 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.

### II. ARB Duties

[Tax Code Section 5.103(b)(1), (5), and (6)]

#### 1. 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.

#### 1(a) Chairperson's Duties

Late Protest and Late-Late Protests - The Chairperson, the secretary or their appointee shall be the principal ARB contact with taxpayers and will address and make decisions on matters related to request for late protests, failure to receive notification, requests for special hearings and other matters that may come before the ARB.

Reviewing Late and Late-Late Protests and Motions - The Chairperson, the secretary or their appointee shall engage in a preliminary review of each case. The cases shall then be referred to an ARB panel by the same means that timely protests are scheduled and heard.

However, if there is no good cause to hear a late protest, or there is no jurisdiction to hear a late-late protest or motion, the property owners or the authorized representatives shall be so notified by written correspondence from the ARB. If the property owners or their authorized agents insist on continuing with their ARB hearing despite the absence of good cause and/or jurisdiction, the case shall be referred to an ARB panel by the same means that timely protests are scheduled and heard.

Monitoring Hearing Backlog - The Chairperson is responsible for continually reviewing the customer sign-in list for other panels to determine where backlogs exist and which case to hear next. In making these determinations, the Chairperson shall consider such factors as which panel has the biggest backlog, which customers have waited the longest for their scheduled hearing times, emergency situations that may have occurred, or other circumstances that negatively impact fairness or good customer service. The Chairperson may delegate these duties.

Requests for Hearings Received by the ARB - All requests for hearings received by the ARB shall be acted upon in a timely manner. The Chairperson or the Chairperson's representative may take action on a postponement without the necessity of action by the full ARB if the hearing for which the postponement is requested is scheduled to occur before the next regular meeting of the full ARB. The Chairperson or the Chairperson's representative may grant or deny a postponement in accordance to Tax Code Section 41.45.

#### 2. 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 chair. The ARB chair shall 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 should be carefully considered. Additionally, 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 property 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.

#### Examples of Good Cause

1. Death in the owner's immediate family
2. Illness of the owner
3. Medical emergency
4. Accident

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

##### [Tax Code Section 5.103(b)(3),(4),7), and (14)]

#### 1. Scheduling Hearings Generally

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.

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

Pursuant to Tax Code Section 41.66(i), hearings filed by property owners or their designated agents 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 or their agent 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 requested by the property owner or their agent. 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 no later than the seventh day after the date of receipt of the request.

#### 3. 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 to be held consecutively on the same day by the ARB. The request must meet all requirements of Tax Code 41.66(j), including the required statement in boldfaced type: "request for same-day protest hearings." 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 scheduling of hearings under 41.66(j).

#### 4. 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 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 assigned 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 reassignment or request a postponement of the hearing. The ARB is

required to postpone the hearing if so 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 protest to another panel."

To maintain consistency, panel chairperson shall be assigned by the ARB Chairperson for the duration of the Appraisal Review period so that tabled hearings can be returned to the same panel regardless of changes in members of the panel that may be made.

#### 5. 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 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 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, the ARB shall postpone a hearing if the property owner of 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 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, 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 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 postponement 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.

#### 6. 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.

#### 7. Postponement 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.

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

The ARB shall postpone a hearing (one time only) if the property owner or the 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. 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.

#### 9. Postponements Under Tax Code Section 41.66(i)

Hearings on protests filed by property owners or their designated agent 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.

#### 10. 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 their 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.

#### 11. Rehearing

If the full Board rejects the decision of a Panel, the property owner is to be informed and a new hearing of the protest shall be scheduled before a quorum of the full Board.

#### IV. Conduct of ARB Hearings (formal hearings, not informal meeting between property owners and appraisal district staff)

[Tax Code Section 5.103(b)(2), (9), and (10)]

## 1. Conducting Hearings Open to the Public

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

We are the appraisal review (board or panel) that will be hearing your protest today. We do not work for the appraisal district. We are appointed to perform an independent review of your protest. You may complete a survey regarding your experience today (provide instructions on how to fill out the survey). The survey is voluntary. You also have the right to appeal our decision. Appeal information will be provided 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.

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 and electronic material that has not been provided must be 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 all testimony must be given 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 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. Provide the property owner or their agent documents indicating that the members of the board hearing their protest signed the required affidavit.

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. See section VI, Other Issues, for more information regarding audiovisual equipment requirements.

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, protest regarding exemptions, or other matters that may be 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. 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 9.85. The secretary of the ARB is responsible for ensuring proper record keeping, maintenance, and retention.

## 2. Conducting Hearings by Telephone Conference Call

A property owner initiating a protest is entitled to offer evidence or argument by affidavit without personally appearing. To appear at the hearing by telephone conference call, a property owner must notify the ARB by written request not later than the 10th day before the date of the hearing. To offer evidence or argument at a hearing conducted by telephone conference call, a property owner must submit a written affidavit of any evidence before the hearing begins. A property owner is responsible for providing access to a hearing conducted by telephone conference call to another person the owner invites to participate in the hearing.

## 3. 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 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 closed meeting. There must be no mention of the proprietary or confidential information during the open meeting.

#### 4. 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.

#### 5. 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.

A person leasing property who is contractually obligated to reimburse the property owner for taxes imposed on the property is entitled to 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.

### V. Evidence Considerations

#### [Tax Code Section 5.103(8), (11), and (13)]

##### 1. 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.

##### 1a. Time Limits for Hearings

A hearing is limited to Fifteen (15) minutes per parcel for residential property and personal property. Commercial hearings shall be limited to Twenty (20) minutes per parcel. Hearings involving multiple accounts will be limited to Ten (10) minutes per parcel. The Board, Panel or Chairperson may extend the hearing time at its or his/her discretion.

##### 2. 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.

##### 3. 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 delivered to the protesting party at least 14 days before the scheduled or postponed hearing, the requested information not made available may not be used or offered in any form 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 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.

##### 4. Official Notice

Any party to a hearing or any member of the board hearing the case may request that the Board take official notice of any facts judicially cognizable by a court. The Board will rule on any request for official notice.

When the Board has chosen to take official notice of any fact, the Board must afford any party the opportunity to contest the facts officially noticed. The party contesting official notice may present argument and evidence to show why the Board should not take notice of the matter requested.

##### 5. Issuance of Subpoenas

A Quorum of the full Board, on its own motion or at the request of a party, may subpoena witnesses or books, records or other documents. To issue a subpoena, the Board must conduct a hearing to determine that good cause exists for the issuance of the subpoena. Said hearing may not be held without notice to the party, and the Board's decision may be based upon the written request of the party requesting the subpoena. The Board may subpoena witnesses, books, records, or other documents of the Appraisal District or of the property owner who is party to 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 [TAX CODE 22.27 & 41.61].

A party to a hearing or proceeding of the Board must make a request for a subpoena in writing [TAX CODE 41.61 (b)].

The Board shall issue a subpoena requested by a party if the requesting party shows good cause for issuing the subpoena and deposits with the Board a sum the Board determines necessary to pay the costs of service and compensation of the person to whom the subpoena is directed.

When a party requests a subpoena, the Board shall determine an amount of deposit reasonably sufficient to insure payment of the costs estimated to accrue for issuance and service of the subpoena and for compensation of the individual to whom it is directed [TAX CODE 41.61 (b)(2)].

The Board shall approve the amount of compensation for each person to whom a subpoena is directed. Each person to whom a subpoena is directed must present a written claim to the Board for the amount of compensation to which he/she is entitled.

Persons to whom a subpoena is directed are entitled to the following compensation:

1. the reasonable costs of producing any documents subpoenaed as approved by the Board;
2. mileage of fifteen (15) cents a mile for going to and returning from the place of the proceedings;
3. a fee of (\$10) ten dollars per day for each whole or partial day that the individual is necessarily present at the proceedings.

#### VI. Other Issues

[Tax Code Section 5.103(17)]

1. 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.

2. Patience and Courtesy

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

3. Bias or Prejudice

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

4. 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.

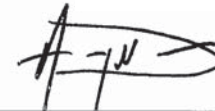
5. Evidence exchange and retention requirements

In compliance with Comptroller Rule 9.805 concerning appraisal review board evidence exchange and retention and audiovisual equipment requirements. Cameron Appraisal Review Board requires the following:

- Evidentiary material the person intends to offer or submit to the ARB for consideration at the hearings must be provided in a hard copy paper form prior to your hearing appointment to avoid delays.

- Evidentiary material on a small, portable, electronic device (CD, USB flash drive or thumb drive) will be kept by the ARB and retained as part of the ARB's hearing record. **Evidence should not be provided on a smart phone.**
- Evidence provided in this manner will cause a delay or postponement of the hearing due to security analysis requirements, the material must be submitted prior to your hearing appointment.
- There is no audiovisual equipment used by the appraisal district or provided to a property owner or the property owner's agent other than to be able to appear at the hearing.

Amended on this 30th day of April 2020.



Armando Magallanes, Chairperson  
Appraisal Review Board



George H McShan, Secretary  
Appraisal Review Board

**PROPERTY TAX CODE SEC. 41.461**  
**NOTICE OF CERTAIN MATTERS BEFORE HEARING**

(a) At least 14 days before a hearing on a protest, the Chief Appraiser shall :

- 1) Deliver a copy of the pamphlet prepared by the comptroller under Section 5.06 to the property owner initiating the protest, or to an agent representing the owner if requested by the agent.
- 2) Inform the property owner that the owner or the agent of the owner is entitled on request to a copy of the data, schedules, formulas, and all other information the Chief Appraiser plans to introduce at the hearing to establish any matter at issue.**
- 3) Deliver a copy of the hearing procedures established by the Appraisal Review Board under Section 41.66 to the property owner.

(b) The chief appraiser may not charge a property owner or the designated agent of the owner for copies provided to the owner or designated agent under this section regardless of the manner in which the copies are prepared or delivered.

Cameron Appraisal District  
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## HELPFUL INFORMATION FOR TAXPAYER EVIDENCE

Taxpayer:

The following information may be helpful in presenting your case at the Appraisal Review Board hearing.

- Do not contact ARB members outside the hearing
- Be on time and prepared for your hearing
- Stick to the facts of your presentation
- Present simple and well-organized evidence
- Do exchange your evidence with the Appraisal District prior to the scheduled hearing and attempt to resolve your protest informally
- Be aware that not having an informal with the appraisal staff does not extend your Formal hearing date
- Evidence must be prepared in a presentable form for copying into permanent file.
- The Cameron County ARB strongly urges all protesters to provide their own interpreter and translation services – perhaps a family friend or representative who can assist with what the protester wants to convey to the ARB.

### Types of Evidence for Real Property value:

1. Recent fee appraisal (no later than 180 days old). The appraisal must be submitted to Cameron Appraisal District 14 days before the ARB hearing to be admitted as evidence [TAX CODE § 41.43 (a-1)]
2. Closing statements or settlement statements (if sale occurred within 2 years)
3. Sales of comparable properties
4. Rental contract, if property is leased
5. Photographs of subject property, **printed copies only please**. Original photos are scanned and retained as part of the permanent record.
6. **No** memory cards, digital or video camera evidence. The room may not be equipped to present such evidence; unless you provide necessary technological equipment that is needed to present such evidence, evidence presented will be retained for permanent record.
7. If the property is up for sale, evidence of listing price and time on the market.
8. Home insurance policy
9. Evidence or reports of structural damage (IE cracked foundation, inadequate plumbing, etc.)
10. Receipts of repairs or improvements after Jan. 1

### Types of Evidence for Business Personal Property:

1. Asset Financial Report
2. Product Inventory Ledger
3. Certified Public Accountant Reports on Inventory and Fixed Assets

The Appraisal Review Board must base its decision on tangible evidence (as described above), provided by both sides.

**A video of How to Present Your Case at an Appraisal Review Hearing is available on the comptroller's website at <http://www.window.state.tx.us/taxinfo/proptax/ARBvid/player.html>.**

The ARB has no control over property taxes, quality of governmental services or appraisal district operations, these topics should not be included in your presentation. The ARB is empowered to decide only on specific items, which you have protested.

Revised May 15, 2014

## INFORMACION PARA EVIDENCIA DEL CONTRIBUYENTE

Contribuyente:

Lo siguiente es información que le puede ayudar a presentar su protesta frente la mesa de asesoría. (Appraisal Review Board)

- No se comunique con los miembros de la junta de revisión de valoración/tasación fuera de la audiencia.
- Este a tiempo y preparado para su audiencia
- Limítese a los hechos de su presentación
- Presente una presentación sencilla y bien organizada
- Presente su evidencia a el distrito de la valoración antes de la audiencia y procure resolver su protesta informal
- Esté enterado que no tener un informal con el personal de la valoración no extiende su fecha formal de la audiencia
- Evidencia tendrá que estar en forma presentable para copiar en expediente permanente.
- La Mesa de Asesoría del Condado de Cameron le sugiere a todos los protestantes que proporcionen sus propios intérpretes y servicios de traducción – tal vez un amigo de la familia o un representante que pueda ayudar con lo que el protestante quiere transmitir a la Mesa de Asesoría.

### Tipos de Evidencia

1. Valuación independiente reciente (no más de 180 días de Viejo). Entregue la valuación a el Cameron Appraisal District 14 días antes de la fecha de su audiencia, para considerarla [TAX CODE § 41.43 (a-1)]
2. Declaraciones de cierre o declaraciones de establecimiento (si la venta ocurrió en el plazo de 2 años)
3. Muestras de ventas de propiedades comparables
4. Contrato de renta, si la propiedad esta alquilada
5. Fotografías de la propiedad referente, copias imprimidas solamente por favor. Fotos originales formaran parte de nuestro expediente permanente)
6. **No** se permitirán evidencia en aparatos de memoria o cámaras digitales ni de video. La sala no está equipada para presentar esas pruebas; a menos que usted proporcione el equipamiento tecnológico necesario para presentar tales pruebas, evidencia presentada formara parte de nuestro expediente permanente
7. Comprobante de precio de la propiedad, si esta de venta la propiedad
8. Póliza de aseguranza de hogar
9. Evidencia o reportes de daños estructurales (cementos estrellados, plomería inadecuada, etc.)
10. Recibos de reparaciones o modificaciones después del 1 de enero

### Tipos de evidencia para la característica personal del negocio:

1. Informes financieros del libro mayor
2. Inventario del producto del informe
3. Informes públicos certificados del contable sobre inventario y activos fijos

La mesa de asesoría o A.R.B. (Appraisal Review Board) basa su decisión sobre la evidencia de ambos contribuyentes de impuestos y el Cameron Appraisal District.

**Un video de cómo presente su caso en una audiencia de revisión de la evaluación está disponible en el sitio Web del Comptroller's en <http://www.window.state.tx.us/taxinfo/proptax/ARBvid/player.html>.**

La mesa de asesoría o A.R.B. (Appraisal Review Board) no tiene control sobre los impuestos de propiedad, la calidad de servicios gobernarles o las operaciones del appraisal district, estos temas no se deben incluir en su presentación. La mesa de asesoría tiene el derecho de decidir solamente en ciertos artículos específicos que usted esta protestando.

Revised May 15, 2014





# Property Taxpayer Remedies

Property Tax Assistance • January 1, 2020

You are entitled to an explanation of the remedies available to you when you are not satisfied with the appraised value of your property. The Texas Comptroller of Public Accounts is required to publish an explanation of the remedies available to taxpayers and procedures to be followed in seeking remedial action. The Comptroller's office also must include advice on preparing and presenting a protest.

The Tax Code further directs that copies of this document be made readily available to taxpayers at no cost. The chief appraiser of an appraisal district may provide it with the *Notice of Appraised Value* mailed to property owners to explain the deadlines and procedures used in protesting the value of their property. The chief appraiser must provide another copy to property owners initiating protests.

The first step in exercising your rights under the Tax Code is to protest your property's appraised value. The following remedies only address appraised values and related matters. Government spending and taxation are not the subjects of this publication and must be addressed by local taxing units.

## How to Protest Property Value

Appraisal districts must send required notices by May 1, or by April 1 if your property is a residential homestead, or as soon as practical thereafter. The notice must separate the appraised value of real and personal property. If the appraised value increased, the notice must show an estimate of how much tax you would have to pay based on the same tax rate your city, county, school district and any special purpose district set the previous year.

The notice will also include the date and place the appraisal review board (ARB) will begin hearing protests and may tell you whether your appraisal district has an informal meeting process to resolve your concerns. If you are dissatisfied with your appraised value or if errors exist in the appraisal records regarding your property, you should file a *Notice of Protest* with the ARB.

If an appraisal district has an Internet website, it must permit electronic filing of a protest for excessive appraisal or unequal appraisal of property for which a residence homestead exemption has been granted, with certain exceptions. Counties with populations of 500,000 or more are required to do so and thus must have a website. Contact your local appraisal district for more details on filing a protest electronically.

## What Can be Protested

The *Notice of Protest* may be filed using the model form on the Comptroller's website: [comptroller.texas.gov/forms/50-132.pdf](http://comptroller.texas.gov/forms/50-132.pdf). The notice need not be on this form. Your notice of protest is sufficient if it identifies (1) the protesting person claiming an ownership interest in the property, (2) the property that is the subject of the protest and (3) dissatisfaction with a determination of the appraisal district.

You may request the ARB to schedule hearings on protests to be held consecutively concerning up to 20 designated properties on the same day. You may use a special notice on the Comptroller's website: [comptroller.texas.gov/forms/50-131.pdf](http://comptroller.texas.gov/forms/50-131.pdf).

You may protest the value on your property in the following situations:

- the value the appraisal district placed on your property is too high;
- your property is unequally appraised;
- the appraisal district denied a special appraisal, such as open-space land, or incorrectly denied your exemption application;
- the appraisal district failed to provide you with required notices; or
- other matters prescribed by Tax Code Section 41.41(a).

## How to Complete the Protest Form

If using the protest form, these tips will help ensure that you can present your evidence and preserve your appeal rights.

- You should pay particular attention to the reason for protest section of the form.
- What you check as the reason for the protest influences the type of evidence you may present at your hearing.
- Your appeal options after the hearing are influenced by what you protest.

In the case of a typical residential property, checking both over market value and unequal appraisal will allow you to present the widest types of evidence and preserve your full appeal rights.

## How to Resolve Concerns Informally

Many appraisal districts will informally review your concerns with you and try to resolve your objections. It is very important, however, that you preserve your right to protest to the ARB by filing your *Notice of Protest* before the deadline, even if you expect to resolve your concerns at the informal meeting with the appraisal district.

Find out the process your appraisal district follows. Try to discuss your protest issue with

the appraisal office in advance. Ask one of the appraisal district's appraisers to explain how the district arrived at the value of your property. Be sure the property description is correct and that the measurements for your home or business and lot are accurate. Many appraisal districts have this information online.

## What is an ARB?

The ARB is an independent, impartial group of citizens authorized to resolve disputes between taxpayers and the appraisal district. It is not controlled by the appraisal district. In counties with 120,000 or more population, the local administrative district judge appoints appraisal review board members. Otherwise, the appraisal district's board of directors appoints them.

The ARB must follow certain procedures that may be unfamiliar to you. It must base its decisions on facts it hears from you and the appraisal district to decide whether the appraisal district has acted properly in determining the value of your property.

ARB members cannot discuss your case with anyone outside of the hearing. Protest hearings, however, are open to the public and anyone can sit in and listen to the case. A closed hearing is allowed on the joint motion of the property owner and chief appraiser if either intends to disclose proprietary or confidential information at the hearing.

## When are Protests Filed?

You should file your *Notice of Protest* with the ARB no later than 30 days after the appraisal district mailed the *Notice of Appraised Value*. You may request an evening or Saturday hearing. The ARB will notify you at least 15 days in advance of the date, time and place of your hearing. Under certain circumstances, you may be entitled to a postponement of the hearing to a later date. The ARB begins hearings around May 15 and generally completes them by July 20. Start and end dates can vary from appraisal district to appraisal district.

At least 14 days before your protest hearing, the appraisal district will mail a copy of this pamphlet; a copy of the ARB procedures; and a statement that you may request a copy of the data, schedules, formulas and any other information the chief appraiser will introduce at your hearing.

You or your agent may appear at the ARB hearing in person, by telephone conference call or by filing a written affidavit. To appear by telephone conference call, you must provide written notice at least 10 days before the hearing, and any evidence must be submitted by written

affidavit delivered to the ARB before the hearing begins. If you fail to appear, you may lose the right to be heard by the ARB on the protest and the right to appeal. If you or your agent fails to appear at a hearing, you are entitled to a new hearing if you file with the ARB, not later than four days after your hearing date, a written statement showing good cause for failing to appear and request a new hearing. Good cause is defined as a reason that includes an error or mistake that was not intentional or was not the result of conscious indifference and will not cause undue delay or injury to the person authorized to extend the deadline or grant a rescheduling.

**What Steps to Take to Prepare for Protest Hearing**

You should consult with the appraisal district staff about your property’s value. Ask questions about items you do not understand. The appraisal district is required to provide copies of documents that you request, at no charge via first class mail or electronically by agreement. Many appraisal districts provide a great deal of information on their websites at no charge.

If you are protesting the appraisal of your home or small business, you can view videos on the topic on the Comptroller’s website at [comptroller.texas.gov/taxes/property-tax/](http://comptroller.texas.gov/taxes/property-tax/).

Observing the following tips can also help in achieving a successful appeal:

- *Be on time and prepared for your hearing.* The ARB may place time limits on hearings.
- *Stick to the facts and avoid emotional pleas.* The ARB has no control over the appraisal district’s operations or budget, tax rates for local taxing units, inflation or local politics; addressing these topics in your presentation wastes time and will not help your case.
- *Review the ARB hearing procedures.* After you receive the ARB hearing procedures, take time to become thoroughly familiar with them and be prepared to follow them.
- *Present your information in a simple and well-organized manner.* You and the appraisal district staff are required to exchange evidence at or before the hearing. Photographs and other documents are useful. You should take an appropriate number of copies so that each ARB member and the appraisal district representative receive one.

The date of your appraisal is Jan. 1, so you should make sure that changes made before that date are included in the appraisal. Improvements or damage to your property after Jan. 1 should not be part of the appraisal or the protest.

If you are protesting the value of business property or other appraisal matters, you should have evidence to support your opinion of value. Sales data may not be available or relevant, but income and expense information may be useful.

Generally, the appraisal district has the burden of proof in value and unequal appraisal

disputes. An appraiser’s job is to appraise property at its market value, equitably and uniformly.

**What if you are Dissatisfied with the ARB’s Decision**

After the ARB rules on your protest, it will send a written order by certified mail. If you are dissatisfied with the ARB’s findings, you have the right to appeal the decision. Depending on the facts and type of property, you may be able to appeal to the state district court in the county in which your property is located; to binding arbitration; or to the State Office of Administrative Hearings (SOAH).

You may appeal through binding arbitration if your property is valued at \$5 million or less. You may also use binding arbitration for your residence homestead regardless of its appraised value. To request binding arbitration, you must file a *Request for Binding Arbitration* form with the appraisal district, along with a deposit check payable to the Comptroller of Public Accounts. The deposit amount ranges from \$450 to \$1,550 based on the property type and value. All but \$50 of your deposit will be refunded to you if the arbitrator sets your value at an amount closer to your opinion of value than to the ARB’s value. If not, the deposit is used to pay the arbitrator’s fee. You must exercise the arbitration option not later than 60 days after the date you receive the ARB’s notice of its decision. There are limits to what can be appealed to binding arbitration. Information about what is allowed to be appealed through arbitration can be found on the Comptroller’s website at [comptroller.texas.gov/taxes/property-tax/arbitration/](http://comptroller.texas.gov/taxes/property-tax/arbitration/).

Property owners may also appeal ARB orders for real or personal properties with values of more than \$1 million to SOAH. To appeal, you file a notice with the chief appraiser not later than 30 days after the date you receive the ARB’s notice of its decision and file a \$1,500 deposit not later than the 90th day after you receive the ARB’s notice of the order. The administrative law judge will schedule the hearing in the municipality where the property is located unless SOAH does not have a remote hearing site in that municipality. In which case, the hearing will be scheduled in the municipality with a remote hearing site that is closest to the subject property.

Alternatively, you may appeal the decision to the state district court in which your property is located. You must file the appeal no later than 60 days after you receive the final ARB order.

In all types of appeals, you are required to pay a specified portion of your taxes before the delinquency date.

**What is the Comptroller’s role in the protest process?**

The Comptroller’s office provides a survey for property owners to offer feedback on the ARB experience, that may be submitted by mail or electronically. The online survey is available

at [surveymonkey.com/r/surveyarb](http://surveymonkey.com/r/surveyarb). Survey results are published in an annual report. The Comptroller’s office does not, however, have oversight responsibility over the ARB and has no authority to investigate complaints about the ARB. Any complaints about the ARB or its members should be directed to the ARB itself, the appraisal district board of directors or the local administrative district judge in counties with 120,000 or more population. The Comptroller’s office has no direct involvement in the protest process.

Further, this pamphlet is intended to provide customer assistance to taxpayers. It does not address all aspects of property tax law or the appraisal process. The Comptroller’s office is not offering legal advice, and this information neither constitutes nor serves as a substitute for legal advice. Questions regarding the meaning or interpretation of statutes, notice requirements and other matters should be directed to an attorney or other appropriate counsel.

**Where can you get more information?**


This publication does not cover all aspects of the ARB protest process or property taxes. For more information, please see the following Web resources:

- *Appraisal Protests and Appeals;*
- *Appraisal Review Board Manual;*
- *Paying Your Taxes;*
- *Property Tax System Basics;*
- *Taxpayer Bill of Rights;*
- *Texas Property Tax Code;* and
- *Valuing Property.*

This information is found on the Comptroller’s Property Tax Assistance website. It provides property owners a wealth of information on the appraisal and protest process at [comptroller.texas.gov/taxes/property-tax/](http://comptroller.texas.gov/taxes/property-tax/). For specific inquiries, you must contact the appraisal district where your property is located.

**Property Tax Assistance Division**  
**Texas Comptroller of Public Accounts**  
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For additional copies visit our website:  
[comptroller.texas.gov/taxes/property-tax/](http://comptroller.texas.gov/taxes/property-tax/)

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**800-252-5555.**