



Angelina County Appraisal District

APPRAISAL REVIEW BOARD MANUAL

TABLE OF CONTENTS

1.00	ADOPTION, MODIFICATION, AND REPEAL OF POLICIES AND PROCEDURES; RELATIONSHIP TO OTHER AUTHORITIES	1
2.00	DEFINITIONS	1
3.00	MEMBERS, OFFICERS, AND STAFF	2
3.01	QUALIFICATIONS/ELIGIBILITY	2
3.02	DUTIES OF APPRAISAL REVIEW BOARD	2
3.03	ORGANIZATION OF THE APPRAISAL REVIEW BOARD (ARB)	3
3.04	MEETINGS/ATTENDANCE/COMPENSATION FOR SERVICE	3
3.05	TRAINING.....	4
3.06	PERSONNEL.....	4
3.07	GENERAL PROCEDURES	5
4.00	MEETINGS/HEARINGS	5
4.01	RULES OF ORDER	5
4.02	CONDUCT OF THE FULL ARB	5
4.03	CONDUCT OF HEARING PANEL	6
4.04	EVENING AND WEEKEND HEARINGS	7
5.00	RECORDS	7
6.00	PUBLISHING/POSTING PROTEST PROCEDURES	7
7.00	PROTEST PROCEDURES.....	8
7.01	NOTICES.....	8
7.02	LATE/MULTIPLE PROTESTS	9
7.03	PROTESTED PROPERTY IDENTIFICATION.....	10
7.04	LETTERS OF AUTHORIZATION	10
7.05	PROTEST DISMISSAL.....	11
7.06	DUPLICATE PROTESTS	12
7.07	PROTEST OF FAILURE TO GIVE NOTICE	12
7.08	MOTION FOR CORRECTION UNDER SECTION 25.25 (B)	14
7.09	MOTION FOR CORRECTION UNDER SECTION 25.25 (C)	16
7.10	MOTIONS FOR CORRECTION UNDER SECTION 25.25(D).....	20
7.11	GOOD CAUSE POLICY.....	22
7.12	POSTPONEMENTS OF HEARINGS	23
8.00	ARB SUBPOENA PROCEDURES	25
9.00	COMMUNICATIONS FROM THE ARB.....	25
10.00	PUBLIC RELATIONS.....	26
11.00	CONFLICT OF INTEREST	26
12.00	ETHICS POLICY/STANDARDS OF CONDUCT.....	26
13.00	STANDARDS OF DOCUMENTATION	28
	AMENDMENTS.....	2

**PROCEDURES AND RULES
APPRAISAL REVIEW BOARD
ANGELINA COUNTY**

1.00 ADOPTION, MODIFICATION, AND REPEAL OF POLICIES AND PROCEDURES; RELATIONSHIP TO OTHER AUTHORITIES

1.01 Angelina County Appraisal Review Board (hereinafter referred to as Board) has adopted the following policies and procedures for its operations.

1.02 The Board may amend or repeal these policies and procedures only as follows:

- A. a notice of the date and time of the meeting at which amendment or repeal will be voted upon together with the complete text of the proposed change is mailed to each current member of the Board in advance of such meeting;
- B. the Open Meetings Act agenda for the meeting at which amendment or repeal will be voted upon includes notice of vote on amendment (or repeal) of Board's policies and procedures, or substantially equivalent notice of the nature of the action proposed;
- C. a majority of the members present at such meeting vote for the proposed amendment or repeal.

1.03 These policies and procedures supplement and are subject to the following laws, rules, and guidelines:

- A. the Texas Property Tax Code (hereinafter referred to as Code);
- B. other statutes and codes applicable to Appraisal Review Board, including but not limited to the Texas Open Meetings Act and the Texas Open Records Act;
- C. rules adopted by the Comptroller of the Public Accounts of the State of Texas (hereinafter referred to as Comptroller) under the authority of the Code; and
- D. the Appraisal Review Board Manual published by the Comptroller.

The Board expressly reserves local authority, options, and discretion to the fullest extent permitted by those laws, rules, and guidelines.

2.00 DEFINITIONS

2.01 A **person** includes individual, corporation, organization, government or governmental subdivision or agency, business trust, estate, trust, partnership, association, and any other legal entity.

2.02 **Property owner** includes any person designated by the property owner and in the manner prescribed by Section 1.111 of the Code, as the owner's agent.

2.03 A **quorum** means a majority of the number of members of the Board fixed by the Board of Directors of Angelina County Appraisal District under authority of Section 6.41 (b) of the Code.

3.00 MEMBERS, OFFICERS, AND STAFF

3.01 QUALIFICATIONS/ELIGIBILITY

ARB members are appointed by the Appraisal District's Board of Directors for staggered two-year terms.

To be eligible to serve on the Board, an individual must meet, at the time of taking office and all times during his or her term of office, all of the eligibility requirements of Subchapter C of Chapter 6 of the Code and all of the eligibility requirements of all other applicable laws.

- (a) Must be a resident of the district and must have resided in the district at least two years.
- (b) A person is ineligible to serve on the appraisal review board if the person is a member of the board of directors, an officer, or employee of the appraisal district, an employee of the comptroller, or a member of the governing body, or employee of a taxing unit.
- (c) A person is ineligible to serve on the appraisal review board of an appraisal district in a county with a population of more than 100,000 if the person has served for all or part of three previous terms as a board member or auxiliary board member of the appraisal review board or is a former member of the board of directors, officer, or employee of the appraisal district; or if the person served as a member of the governing body or officer of a taxing unit for which the appraisal district appraises property, until the fourth anniversary of the date the person ceased to be a member or officer; or
- (d) A person is ineligible to serve if the person has ever appeared before the appraisal review board for compensation.
- (e) A person currently serving a term on the ARB may continue to serve on the board and to participate in board hearings for the remainder of the member's term.
- (f) An individual is ineligible to serve as an appraisal district director, Chief Appraiser, or an appraisal review board (ARB) member if the individual owes delinquent taxes for more than 60 days after the individual knew or should have known of the delinquency. This restriction does not apply if the taxes are under an installment payment agreement or a tax deferral/abatement.

3.02 DUTIES OF APPRAISAL REVIEW BOARD

The appraisal review board shall:

- (a) determine protest initiated by property owners;
- (b) determine challenges initiated by taxing units;
- (c) correct clerical errors in the appraisal records and the appraisal rolls;
- (d) act on motions to correct appraisal rolls under Section 25.25;
- (e) determine whether an exemption or a partial exemption is improperly granted and whether land is improperly granted appraisal as provided by

- Subchapter C, D, or E, Chapter 23; and
- (f) take any other action or make any other determination that this title (Chapter 41) specifically authorizes or requires.

The board may not review or reject an agreement between a property owner or the owner's agent and the Chief Appraiser under Section 1.111(e).

In performing their duties, members of the Board should:

- (a) apply applicable laws, rules, and guidelines to matters under consideration;
- (b) treat all participants in the Board's proceedings fairly, impartially, and respectfully;
- (c) serve at the call of the chairman as may reasonably be necessary to constitute a quorum to accomplish the Board's duties in a manner and within the time prescribed by law;
- (d) report promptly for all meetings and hearings of the Board, keep breaks and personal business to a minimum, and complete all assigned hearings before leaving for the day;
- (e) promote an environment that is free of discrimination and unlawful harassment, including sexual harassment (defined as unwelcome sexual advances, requests for sexual favors, or other like verbal or physical conduct of a sexual nature);
- (f) abide by the policies and follow the procedures adopted by the Board;
- (g) resign from the Board if ineligible or if unable or unwilling to abide by these Procedures and Rules.

3.03 ORGANIZATION OF THE APPRAISAL REVIEW BOARD (ARB)

The Appraisal Review Board shall consist of up to fifteen (15) full time members. A majority of the ARB members present constitutes a quorum. A majority of each ARB panel's members constitutes a quorum for each panel. The Appraisal District Board of Directors shall select a chairman, vice-chairman and secretary from the ARB members each year. In the absence of the chairman, the vice chairman will preside at the meeting. In the absence of both the chairman and vice chairman, the secretary will preside at meetings. The Chief Appraiser shall delegate a member of the appraisal district staff to serve as Recording Secretary/ARB Coordinator.

3.04 MEETINGS/ATTENDANCE/COMPENSATION FOR SERVICE

Meetings shall be at scheduled times necessary for the timely certification of the tax roll. The law does not set an adjournment date for the ARB. The ARB shall complete its legislative duties on the appraisal records on or before July 20 in order to allow the jurisdictions ample time to hold public hearings and set tax rates. To facilitate the hearing process, reasonable time (approximately fifteen minutes) shall be allotted for each appeal. The panel or quorum may extend the time or waive the limit at its discretion. All meetings are open to the public and records are subject to the Open Records Act. The ARB shall adopt its own rules for conduct as well as other general rules for the conduct of business. ARB members shall be compensated at the rate of \$75 per half-day service. All meetings of the ARB will comply with the Americans with Disabilities Act. The

ARB will provide sign interpretation services for the hearing impaired at any scheduled hearing or meeting if at least 72 hours advance notice is given.

The Board of Directors may remove a member of the appraisal review board (ARB) in accordance with Section 6.41 of the Texas Property Tax Code.

The Board of Directors may also remove a member of the Appraisal Review Board (ARB) for violation of Section 41.66 (prohibits ex-parte communications) and Section 41.69 (prohibits participation in ARB hearings in which a board member or close relative is interested).

3.05 TRAINING

The State Comptroller's Property Tax Assistance Division shall provide standards for ARB training. The Comptroller's office:

- (a) Approves curriculum and provides materials for use in training and educating members of an appraisal review board; and
- (b) Supervises a course for training and education of appraisal review board members and issue certificates indicating course completion.

Newly appointed ARB members must complete the Comptroller's training course in order to be eligible to serve. A member of the appraisal review board may not participate in a hearing conducted by the board unless the person has completed the course and received a certificate of course completion. However, an ARB member appointed after a course offering may continue to serve until the completion of a subsequent course offering.

As soon as practicable after the beginning of the second year of an ARB member's term of office, the member must complete the Comptroller's continuing education course for ARB members. The continuing education course must be completed each year the member continues to serve.

The Comptroller may not advise a property owner, a property owner's agent, an appraisal district, or an appraisal review board on a matter that the Comptroller knows is the subject of a protest to the appraisal review board.

All elected and appointed public officials are required by law to receive training on the Open Meetings Act and the Public Information Act. The Office of the Attorney General has developed the required training in compliance with a mandate from the Texas Legislature that the Attorney General establish the formal training to ensure that all elected and appointed government officials receive the training. All ARB members must complete the required training and present a valid certificate from the Attorney General Office that the training was completed.

3.06 PERSONNEL

The ARB may designate legal counsel as authorized by the budget approved by the Appraisal District Board of Directors and may use the staff of the appraisal district office for technical and clerical assistance.

3.07 GENERAL PROCEDURES

The full ARB may meet in hearing panels of three or more members. Notice of date, time and place of hearings shall be sent to the protesting party in accordance with law. The full ARB shall accept, by formal motion and majority vote of the quorum present, the recommendation for final determinations made by the panels on each protest. The protest shall be reheard by the full Board upon formal motion to rehear passed by a majority vote of the quorum present.

4.00 MEETINGS/HEARINGS

4.01 RULES OF ORDER

Meetings of the Board shall to the greatest extent practicable be informal. The ARB shall establish its own Procedures and Rules to govern its operations. As necessary, the Procedures and Rules will be amended or revised upon Board approval.

4.02 CONDUCT OF THE FULL ARB

The meetings of the full ARB are subject to the Open Meetings Act, Article 6252.17, Vernon Civil statutes and must be posted 72 hours in advance at the County Courthouse. The notice should be given to the County Clerk for posting at the County Courthouse and a copy should be posted at the Appraisal District office.

The chairman of the full ARB shall determine that a quorum is present and call the meeting to order. Recommendations by ARB panels in determining appeals shall be presented to the full ARB with a quorum present. No additional testimony should be heard at this time.

The chairman shall ask for discussion from the Board or a motion to accept the recommendation as made. The ARB chairman shall instruct the Recording Secretary to so indicate in writing and in record and to notify the protesting party of the final determination in writing forthwith. The board shall deliver by certified mail a notice of the issuance of any final order along with a copy of the order to the property owner or the taxing unit as applicable. If the full ARB rejects an ARB panel's recommendation at the full Board meeting, the property owner will receive another panel hearing. The rehearing will be conducted before a new panel composed of ARB members who did not hear the first protest hearing. The ARB must notify the taxpayer of the new hearing in the same manner provided for a regular ARB hearing.

If there is a motion made and passed by a majority of the quorum present to rehear a protest, the chairman shall set a date to rehear the protest and shall instruct the Recording Secretary to notify the protesting party and the Appraisal District. The chairman shall also request or subpoena any additional records or witnesses as deemed necessary. All changes in the appraisal roll made pursuant to ARB action shall be entered by ACAD staff.

The chairman of the full ARB shall maintain order at the hearings and shall have the authority to reprimand and/or demand the exit of any individual who

demonstrates disruptive conduct, either physical or verbal, or refuses to follow the rules set forth by the ARB.

4.03 CONDUCT OF HEARING PANEL

Once panel members are scheduled for service, their names will be randomly chosen in groups of a minimum of three members to work together on a panel and the panel will be assigned a hearing room. Each panel shall elect its chairman. Property owners/agents will be sent a copy of the ARB Hearing Procedures and Rights, Remedies and Responsibilities pamphlet produced by the State Comptroller's Office, Property Tax Division. Hearing Procedures will be posted at the hearing site.

Hearing panels consist of three or more persons as a public body fixed by statute. Any panel member may make a motion. A quorum of the hearing panel shall be a majority of the number of members fixed by statute. If a hearing panel consists of a quorum of two members and the panel's recommendations is split, then the protest will be sent back to a hearing panel of three members for a new hearing. The new panel shall not contain any members from the original hearing panel.

The chairman shall declare the panel in session and call for the protesting parties as scheduled. Scheduling shall be done by the ARB Coordinator. All schedules will be posted in accordance with the Open Meetings Act, Art. 6252.17, Vernon Civil Statutes. To comply with the act, the hours, place and subject of meetings held by the ARB must be posted 72 hours in advance.

All testimony should be under oath. Prior to testimony, each protesting party shall be given a copy of the oath for sworn testimony and a written explanation. Cross-examination is permitted between witnesses or other parties, but shall be controlled at the direction of the panel chairman. Witnesses or parties appearing before the board/panel shall not cross-examine or address questions to individual board/panel members. Protest hearings will typically be scheduled for fifteen minutes, unless other circumstances dictate. The ARB will hear and make its recommendation on all protests scheduled before it. This includes all hearings whether or not the property owner/agent is present.

An ARB member commits an offense if the member communicates with the Chief Appraiser or another employee of the appraisal district for which the ARB is established in violation of Section 41.66(f) of the Property Code. Likewise a Chief Appraiser or another employee of an appraisal district commits an offense if the Chief Appraiser or other employee communicates with a member of the ARB established for the appraisal district in a circumstance in which the ARB member is prohibited by Section 41.66(f) from communication with the Chief Appraiser or their employee. This does not apply to communications that do not discuss specific evidence, arguments, facts, merits, or property involved in a hearing currently pending before the ARB or to communications between the ARB and its legal counsel. An offense is a Class C Misdemeanor.

The chairman shall maintain order at the hearing and have the authority to

reprimand and/or demand the removal of any individual who demonstrates disruptive conduct, either physical or verbal, or who refuses to follow the rules set forth by the ARB. The board or a panel may alter the order of the proceedings for any hearing.

The ARB shall provide all individuals with a language or sign interpreter at the hearing upon reasonable request. The ARB will allow the video and audio recording of all panel hearings as long as the recording does not impede or disrupt the hearing proceedings.

4.04 EVENING AND WEEKEND HEARINGS

The Appraisal Review Board shall provide a time for hearings on Saturday, Sunday, or in the evening. The time will be designated as necessary based on the number of requests for such hearings.

5.00 RECORDS

5.01 The Records Management Officer of Angelina County Appraisal District shall also be the Records Management Officer of the Appraisal Review Board.

5.02 The ARB establishes by rule the procedures for hearings that the Board conducts. These rules shall contain the following:

- (a) Name of the Board members present and the date of the hearing or proceeding;
- (b) The name and resident address of the protesting property owner and that owner's agent, if any, or challenging taxing unit;
- (c) A description of the property subject to the protest or challenge;
- (d) A summary of the nature of the protest or challenge;
- (e) Affidavits of sworn testimony and of Board members ex parte communications.
- (f) Admissibility of the evidence, arguments, facts, merits, or any other matters related to an owner's protest;
- (g) A property that is subject of the protest may not be discussed outside of the hearing, except during a hearing on another protest or other proceeding before the board at which the property is compared to other property or used in a sample of properties.
- (h) A summary of the testimony relevant to the issues before the Board;
- (i) Any documentary or physical evidence submitted for consideration by the ARB;
- (j) The name and resident address of every witness and the fact that the witness testified under oath;
- (k) A notation of any formal motions made and the rules thereon;
- (l) Final order where applicable of the ARB or reference to the written order number and;
- (m) The date of any final order and the date the notice is placed in the mail. Documentation should be kept in folders for each protesting case.

6.00 PUBLISHING/POSTING PROTEST PROCEDURES

On or after May 1 but not later than May 15, the Chief Appraiser shall publish a notice of the manner in which a protest may be brought by a property owner. The notice must describe how to initiate a protest and must describe the deadline for filing a protest. The notice must also describe the manner in which an order of the Appraisal Review Board may be appealed.

The Chief Appraiser shall publish the notice in a newspaper having general circulation in Angelina County. The notice may not be smaller than one-quarter page of a standard-size or tabloid-size newspaper, and may not be published in the part of the paper in which legal notices and classified advertisements appear.

A copy of the hearing procedures shall be delivered to the property owner not later than the 10th day before the date the hearing on the protest begins and may be delivered with the notice of the hearing required under Section 41.46 (a).

The Appraisal Review Board will post copies of the hearing procedures in a prominent place in the rooms in which the hearings are to be held.

7.00 PROTEST PROCEDURES

7.01 NOTICES

All notices of protest and motions for correction of the appraisal records must be delivered to the Board for filing and action.

- A. Notice of Protest: The appraisal district must furnish a notice of protest with each notice of appraisal value mailed. The property owner and/or his agent must file a written notice of protest to the ARB.
- B. Hearing Notification: The ARB must provide a protesting taxpayer and/or his authorized agent, with a written notice of the time, date and place of the protest hearing. The ARB must deliver the notice by first class mail at least 15 days before the scheduled hearing date. If the protesting taxpayer is the lessee of the property then the ARB will send a hearing notification to the lessee and the lessor.

The ARB must notify the taxing units in writing of the date, time and place of its challenge hearing. The ARB must send the notice by first-class mail at least 10 days before the date of the hearing.

Failure to appear at the scheduled hearing either in person or by sending in appropriate evidence to support the protest or motion filed, or by authorized representative may jeopardize the right to appeal the appraisal review board's decision to district court.

A property owner may waive in writing the owner's notice of a protest hearing.

- C. Order Determining Protest (Notice of Final Order): The ARB's final order comes in two forms: an order determining a protest and an order determining a challenge. These are written orders that must be delivered by certified mail following the hearing before the ARB.

A notice of the issuance of a final order determining a protest shall contain the name and address of the Chief Appraiser and the following statement:

THE APPRAISAL REVIEW BOARD HAS MADE A FINAL DECISION ON YOUR PROTEST. THE ORDER DETERMINING THE PROTEST FOLLOWS.

You have the right to appeal this order to the District Court. If you want to appeal to District Court, you should consult an attorney. You must file a petition with the District Court within 60 days of the date you receive this notice. If you appeal to District Court, you must pay the amount of taxes not in dispute or the total amount of taxes due on the property under this order, whichever is less, before taxes for the year become delinquent.

As an alternative to filing an appeal to the District Court, you may appeal this order through binding arbitration if your protest concerned the appraised or market value of real property and (1) the appraised or market value, as applicable, of the property as determined by the order is \$1 million or less; and (2) the appeal does not involve any matter in dispute other than the determination of the appraised or market value of the property. Within 45 days of the date that you receive this notice, you must file a request for binding arbitration with the appraisal district for which this order is issued. If you seek binding arbitration, you must pay the amount of taxes not in dispute under this order before taxes for the year become delinquent.

At any time before the date the ARB approves the appraisal records, the ARB must deliver written notice to a property owner of any changes in the records that will result in an increase in the owner's tax liability. An owner who receives a notice is entitled to file a protest of the ARB's decision not later than thirty (30) days after the date the notice of the change is delivered to the owner.

7.02 LATE/MULTIPLE PROTESTS

The Appraisal Review Board will receive all protests from property owners or their representatives. According to the Texas Property Tax Code, protests received after the prescribed deadline will be considered late and will not be scheduled for a value hearing by the ARB unless the late protest shows "good cause" or has not received due process by law. In considering late protests to be heard by the ARB, the following policy statement is set by the ARB in handling these protests.

- A. Protests that are hand delivered to the Appraisal Review Board will be date stamped showing that the protest was received by the ARB on the month and date received. If the protest is hand delivered after the protest deadline date, then the protest will be considered late and will not be scheduled for a value hearing by the ARB. The ARB will so respond in writing to each

property owner or his or her representative that the ARB did receive the protest but the protest was received "late" and will not be considered for action by the ARB.

- B. Protests that are mailed through the United States Postal System to the ARB will be received as valid protests if the envelope which contains the protest(s) received has a proper U.S. Postal stamp of the date the post office processed the mailing. The ARB will accept the protest, but will consider the protest valid only if it contains a proper receipt (cancellation) date stamp. If the mailing does contain a proper receipt (cancellation) date stamp that is on or before the protest deadline, then the ARB will schedule a value hearing on the protest registered. If the mailing contains a receipt (cancellation) date stamp that is after the protest deadline date, then the ARB will not schedule a value hearing on the protest and the property owner will be so notified. If there is no receipt date stamp by the U.S. Post Office on the mailing, then the ARB will not consider the protest valid and will schedule no value hearing on the protest.

7.03 PROTESTED PROPERTY IDENTIFICATION

The Appraisal Review Board (ARB) will receive all protests from property owners or their authorized representatives. According to the Property Tax Code, a notice of protest is sufficient if it identifies the protesting property owner and the property that is the subject of the protest and indicates apparent dissatisfaction with some determination of the appraisal office. The ARB interprets this to mean that the property being protested must be properly identified before the ARB will consider the protest as valid and schedule a hearing before the ARB. Proper identification will be by property address, legal description, or ACAD account number.

7.04 LETTERS OF AUTHORIZATION

The Appraisal Review Board (ARB) will receive all protests from property owners or their authorized representatives. The ARB must accept and consider a motion or protest filed by a property owner's agent if an agent authorization is filed at or before the hearing on the motion or protest. Upon receipt of the protest, all protests will be scheduled for a hearing before the ARB. If in preparing for the hearing it is identified that on the protest filed, the tax representative/consultant purporting to act on behalf of the property owner, has not filed the fiduciary authorization which establishes an agency relationship between the purposed agent and the property owner, the ARB will be so informed. The Appraisal District will advise the agent in question that no authorization is on file. At the time of the hearing, the ARB will first consider the question of authorization. The ARB will not hear the question of value or any other issue on the protest without proper authorization. In cases where fiduciary authorization is filed prior to the ARB hearing, the ARB will find that the protest was authorized and will proceed with a determination of value or other issues.

If the agent appointed by the property owner is not registered with the Texas Department of Licensing and Regulation (TDLR), as required by Article 8886, then the ARB will continue with the hearing. The ARB should not impede the

property owner's right to a hearing on his or her protest. The ARB will report the unlicensed agent to TDLR for non-compliance.

7.05 PROTEST DISMISSAL

A. GENERAL

Upon the timely filing of a valid written Notice of Protest, the Appraisal Review Board (ARB) shall acknowledge receipt of and schedule the protest for a hearing. Written notice of the date, time and place fixed for the hearing shall be delivered to the property owner's agent initiating the protest by first class mail to the address according to the most recent records in possession of the Appraisal District.

At the protest hearing the property owner initiating the protest is entitled to appear in person, by agent, or by affidavit, to offer evidence or argument. If the property owner does not appear in person, by agent or affidavit, the property owner may nonetheless offer evidence or argument by letter or written communication attached to the written protest or incorporated therein. Although Section 41.45 of the Tax Code strictly requires the property owner to appear in person, by agent or affidavit, the ARB in the interest of public policy and to insure equality and uniformity of taxation, may waive the requirement of the affidavit, in the event the property owner does not appear in person or by agent, and consider any written evidence or argument attached to or incorporated within the written protest provided, however, such evidence or argument relates to the grounds enumerated within the written protest.

B. GROUND FOR DISMISSAL

The ARB shall dismiss protests when:

1. The protest is unauthorized by the property owner or;
2. The agent or fiduciary does not have a current fiduciary authorization on file with the Appraisal District.
3. A motion filed under Section 25.25(d) was the subject of a protest under Chapter 41 and was adjudicated and an Order was issued by the ARB, or a written agreement was signed between the property owner and the appraisal district.
4. A motion filed under 25.25(c) or 25.25(d) was filed and the property owner failed to comply with the payment requirements under Section 42.08 for the tax year in question.

C. PROCEDURE FOR DISMISSAL

If grounds exist for dismissal, the ARB shall take the following action:

1. It shall be incumbent upon the ACAD appraiser to recommend that the ARB panel dismiss property protest at the hearing;
2. ARB shall not determine or consider the grounds asserted by the property owner or agent within the written protest;
3. If the ARB acts to dismiss the protest, an Order of Determination as prescribed by Section 41.47 of the Tax Code shall not be issued and the ARB shall thereafter take no further action on said protest. If the ARB does not act to dismiss the protest, the ARB will consider and determine the protest and issue an Order of Determination as prescribed by Section 41.47 of the Tax Code.

D. PROCEDURE FOR CONSIDERATION OF EVIDENCE OR ARGUMENT IN PROPERTY OWNER'S ABSENCE

The property owner may offer evidence or argument by affidavit, letter or other written communication attached to or incorporated into the written protest, without personally appearing, provided, however, such evidence or argument relates to the grounds enumerated within the written notice of protest. Such evidence or argument will be considered in the property owner's absence and the ARB shall make a determination of the protest. The ARB hearing panel shall require a good faith presentation to be made, and any evidence or argument presented by the property owner through an affidavit, letter or other written communication attached to or incorporated within the written notice of protest should be carefully weighed under the preponderance of evidence standard against the evidence and argument presented by the Chief Appraiser or his representative at the ARB hearing. The ARB shall then deliver an Order of Determination in accordance with Section 41.47 of the Tax Code.

E. PROCEDURE FOR PRESENTATION AT THE ARB PANEL HEARINGS

The Appraisal Review Board shall not dismiss a protest if the property owner fails to appear in person, by agent or affidavit, provided, however, the property owner has submitted evidence or argument in the nature of a letter or other written communication attached to the protest or incorporated therein which relates to the grounds asserted within the protest. In such event, the evidence or argument submitted by the property owner will be considered in the property owner's absence and the ARB shall proceed with the hearing.

7.06 DUPLICATE PROTESTS

Upon the filing of a notice of protest, the Appraisal Review Board shall schedule a hearing on the protest. If more than one protest is filed regarding the same property, the Appraisal Review Board must schedule a single hearing for all such protests which were timely filed.

7.07 PROTEST OF FAILURE TO GIVE NOTICE

A. GENERAL

Section 41.411 of the Tax Code provides that a property owner may file a protest for failure of the Chief Appraiser or the Appraisal Review Board to provide or deliver any required Notice to which the property owner is entitled.

B. QUALIFICATIONS

The property owner who files the motion must comply with the payment requirements of Section 42.08 of the Texas Property Tax Code which requires the property owner to pay the amount of tax due on the portion of the taxable value of the property that is not in dispute or the property owner forfeits the right to a final determination of the motion.

C. PROCEDURES

A property owner bringing a protest under Section 41.411 is entitled on request to a hearing on and determination of the protest by the Appraisal Review Board.

The hearing on a protest under Section 41.411 shall be conducted in the manner provided by Subchapter (c) Chapter 41 of the Tax Code (procedures applicable to Chapter 41 protests.) The ARB may meet in panels of three or more members to hear the protest and recommend action to the full ARB, who shall accept by formal motion and majority vote of the quorum present the final determination of the protest. Written notice of the date, time and place setting the hearing shall be delivered to the Chief Appraiser, the property owner, or if appropriate to the owner's agent initiating the protest, by first class mail to the address according to the most recent records in possession of the Appraisal District.

The property owner initiating the protest is also entitled to appear in person, by agent, or by affidavit, to offer evidence or argument. If the property owner does not appear in person, by agent, or affidavit, the property owner or the Chief Appraiser may nonetheless offer evidence or argument by letter or written communication attached to the written protest or incorporated therein. The ARB, in the interest of public policy and to ensure equality and uniform taxation, will consider any written evidence or argument attached to or incorporated within the written protest provided such evidence or argument related to the grounds asserted within the protest, if the property owner does not appear in person, by agent or by affidavit.

At the hearing scheduled for the protest, the ARB shall after reviewing the evidence and hearing the argument, act to deny the protest or to make specific changes in the appraisal roll. The action of the ARB is limited to the specific request(s) in the written protest of the property owner and by authority granted by Section 41.411 as described above. The ARB shall take the following action:

1. The ARB shall not recommend, consider or determine grounds asserted by the property owner for changes in the appraisal roll which are not set forth in the written protest.
2. If failure to provide or deliver the notice is established, the appraisal review board shall determine a protest made by the property owner on any other grounds of protest authorized by this title relating to the property to which the notice applies.
3. If the property owner fails to establish the proof of failure to provide or deliver the notice, the ARB shall deny the protest.
4. If the property owner fails to comply with the payment requirements of Section 42.08 of the Texas Property Tax Code which requires the property owner to pay the amount of tax due on the portion of the taxable value of the property that is not in dispute, the ARB shall not recommend, consider or determine the grounds asserted by the property owner in the protest. The protest be dismissed for failure to

comply with the payment requirements of Section 42.08 of the Tax Code. The ARB will issue a written order dismissing the protest for failure to comply with the payment requirements of Section 42.08 of the Tax Code.

D. Procedures for Consideration of Evidence

At the scheduled hearing on the protest, the property owner must provide evidence of non-receipt of the notice. In the context of the law, “delivery” means that the appraisal district mailed the notice, correctly addressed to the property owner at the last address furnished by the property owner. Section 1.07 states that delivery is presumed unless the property owner provides some evidence that he or she did not receive the notice.

Sworn signed affidavits from the proper agencies or appropriate persons will be acceptable as evidence to the findings. If the appraisal district can show proper mailing, then the taxpayer is not entitled to have the protest heard under this provision. If the taxpayer claims no receipt and the appraisal district can't show proper mailing, then the property owner has shown failure to deliver. If the ARB determines that this is the case, the ARB must then hear and determine any and all protests the property owner wishes to make regarding the property that was the subject of the notice. The courts have looked for the following evidence on delivery of a notice: (1) sufficient postage, (2) the notice was mailed, (3) the notice was sent by first class mail, and (4) the notice was sent to the most current address and not returned.

E. Statute of Limitation

A protest made under Section 41.411 must be filed prior to the date taxes become delinquent. A property owner who protests as provided by this section must comply with the payment requirements of Section 42.08 or he forfeits his right to a final determination of his protest.

7.08 MOTION FOR CORRECTION UNDER SECTION 25.25 (b)

The Chief Appraiser may change the appraisal roll at any time to correct the following inaccuracies that do not increase the amount of tax liability:

1. name or address;
2. description of property; or
3. clerical error.

The Chief Appraiser may change the appraisal roll for any of the five preceding years, to correct the following other inaccuracies that do not increase the amount of tax liability:

1. clerical error;
2. multiple appraisals of a property in that tax year; or
3. the inclusion of property that does not exist in the form or at the location described in the appraisal roll.

The Appraisal Review Board hereby adopts a formal rule to define other inaccuracies accordingly.

Other inaccuracies include but are not limited to:

1. Clerical errors are errors that are or result from a mistake or failure in writing, copying, transcribing, entering or retrieving computer data, computing, or calculating; or that prevents an appraisal roll or a tax roll from accurately reflecting a finding or determination made by the Chief Appraiser, the Appraisal Review Board, or the Assessor. Examples of these errors may include the following:
 - (a) Appraisal Review Board Order incorrectly states the Board's determination of a taxpayer or taxing unit challenge;
 - (b) Appraisal Review Board approves the appraisal records for a particular property but incorrectly records the amount of the appraised value on the appraisal roll;
 - (c) Chief Appraiser accepts a taxpayer rendition but makes a transposition error in recording the appraised value from the rendition onto the appraisal records;
 - (d) Calculation/mathematical error by the Chief Appraiser in determining acreage, size, value or other factors which does not include a subjective determination;
 - (e) Chief Appraiser incorrectly enters computer data;
 - (f) Computer generated order which does not accurately reflect a determination, finding or order of the Chief Appraiser or the Appraisal Review Board;
 - (g) Clerical error does not include an error caused directly or indirectly by the property owner such as erroneous rendition or property information reports;
 - (h) Clerical error does not include an error in judgement by the Chief Appraiser or the Appraisal Review Board in classifying the quality, condition, use, price per square foot, appraisal methodology, denial of exemption in whole or in part, denial of agricultural use, denial of open-space land, or denial of special use valuation.
2. Multiple appraisals of property exist when real or personal property assigned one account number is also included within the property appraisal of another account in the same tax year. Examples of these errors may include:
 - (a) Appraisal value of real property account erroneously includes the appraised value of personal property, which is listed under an account separate from the real estate;
 - (b) Real or personal property is listed on the appraisal roll more than once.
3. Inclusion of property that does not exist in the form or at the location described in the appraisal roll is when the appraisal roll incorrectly reflects the situs or the type of property (real/personal).
Examples of these errors may include:
 - (a) Appraisal roll incorrectly reflects that real or personal property is located in a particular taxing unit or county;
 - (b) The appraisal roll lists an improvement on a real property account that did not exist on January 1 of the subject tax year.

On accounts having a market value of \$250,000 or less, the Chief Appraiser may change the appraisal roll to correct a significant appraisal error that resulted in an incorrect appraised value for the owner's property. In the case of a property owner who is a member of the armed services and is on active duty, the Chief Appraiser may change the appraisal roll to correct any error that resulted in an incorrect appraised value of the owner's property. The roll may not be changed under this subsection if the property was the subject of a protest brought by the property owner under Chapter 41 or if the appraised value of the property was established as a result of a written agreement between the property owner or his agent and the appraisal district.

Before the 10th day after the end of the calendar quarter, the Chief Appraiser shall submit to the Appraisal Review Board and to the Board of Directors of the Appraisal District a written report of each change made under this subsection. The report must include: (1) a description of each property; and (2) the name of the owner of that property.

The Chief Appraiser may make and correct these types of changes on the appraisal roll without the approval of the Appraisal Review Board.

The failure or refusal of a Chief Appraiser to change an appraisal roll under Subsection (b) is not:

- (1) an action that the appraisal review board is authorized to determine under this section;
- (2) an action that may be the subject of a suit to compel filed under Section (g);
- (3) an action that a property owner is entitled to protest under Section 41.41;
- or
- (4) an action that may be appealed under Chapter 42.

7.09 MOTION FOR CORRECTION UNDER SECTION 25.25 (c) CLERICAL ERRORS, MULTIPLE APPRAISALS, AND THE INCLUSION OF PROPERTY THAT DOES NOT EXIST IN THE FORM OR AT THE LOCATION DESCRIBED IN THE APPRAISAL ROLL.

A. GENERAL

Section 25.25 (c) of the Property Tax Code provides that for the current year and for any of the five (5) preceding years, the Appraisal Review Board, on motion of the Chief Appraiser or of a property owner may change the appraisal roll to correct:

1. Clerical errors that affect a property owner's liability for a tax imposed in that year;
2. Multiple appraisals of that property in that tax year;
3. The inclusion of property that does not exist in the form or at the location described in the appraisal roll.

B. DEFINITIONS

Clerical error is an error that is or results from a mistake or failure in writing, copying, transcribing, entering or retrieving computer data, computing, or

calculating; or that prevents an appraisal roll or a tax roll from accurately reflecting a finding or determination made by Chief Appraiser, the Appraisal Review Board, or the assessor. Clerical error does not include an error that is or results from a mistake in judgement or reasoning in the making of the finding or determination.

1. Examples include but are not limited to:

- a. Appraisal Review Board order incorrectly states the Board's determination of a taxpayer protest or taxing unit challenge;
- b. Appraisal Review Board approves the appraisal records for a particular property but incorrectly records the amount of the appraised value on the appraisal roll;
- c. Chief Appraiser accepts a taxpayer rendition but makes a transposition error in recording the appraised value from the rendition onto the appraisal records;
- d. Calculation (mathematical) error by the Chief Appraiser in determining acreage, size, value or other factor which does not include a subjective determination;
- e. Chief Appraiser incorrectly enters computer data;
- f. Computer generated order which does not accurately reflect a determination finding or order of the Chief Appraiser or the Appraisal Review Board;
- g. Clerical error does not include an error caused directly or indirectly by the property owner such as erroneous rendition or property information reports;
- h. Clerical error does not include an error in judgment by the Chief Appraiser or the Appraisal Review Board in classifying the quality, condition, use, price per square foot, appraisal methodology, denial of exemption in whole or in part, denial of agricultural use, denial of open-space land, denial of special use valuation.

2. Multiple appraisals of property exist when real or personal property assigned one account number is also included within the property appraisal of another account in the same tax year.

Examples include but are not limited to:

- a. Appraisal value of real property account erroneously includes the appraised value of personal property that is listed under an account separate from the real estate;
- b. Real or personal property is listed on the appraisal roll more than once;

3. Inclusion of property that does not exist in the form or at the location described in the appraisal roll exists when the appraisal roll incorrectly reflects the situs or the type of property (real/personal).

Examples include but are not limited to:

- a. Appraisal roll incorrectly reflects that real or personal property is located in a particular taxing unit or county;
- b. The appraisal roll lists an improvement on a real property account which did not exist on January 1 of the subject tax year.

C. QUALIFICATIONS

1. A party bringing a motion under this section must describe the error or errors that the motion is seeking to correct.
2. The appraised value of the property must not have been established as a result of a written agreement between the property owner or his agent and the appraisal district.
3. The property owner who files the motion must comply with the payment requirements of Section 42.08 of the Texas Property Tax Code which requires the property owner to pay the amount of tax due on the portion of the taxable value of the property that is not in dispute or the property owner forfeits the right to a final determination of the motion.

D. PROCEDURES

A party (a property owner or Chief Appraiser) bringing a motion under Section 25.25(c) is entitled on request to a hearing on and a determination of the motion by the appraisal review board, if the Chief Appraiser and the property owner do not agree to the correction before the fifteenth (15th) day after the date the motion is filed. A hearing will not be scheduled unless the Chief Appraiser and property owner are unable to agree to the correction and only after the property owner requests a hearing. If the Chief Appraiser and the property owner agree to the correction a hearing is not required and the appraisal roll will be corrected by agreement pursuant to Section 1.111(e) of the Tax Code without further action by the appraisal review board.

All motions filed by a tax consultant, acting on behalf of the property owner must have proper authorization on file, or the motion must contain a copy of the Appointment of Agent form upon filing. If the tax consultant is not properly authorized or does not submit a valid Appointment of Agent form at the time of the hearing, the ARB will dismiss the motion.

A motion under Section 25.25 (c) may be filed and considered by the ARB regardless of whether for a tax year to which the motion relates, the owner protested an action relating to the value of the property under Chapter 41.

The ARB shall meet to hear the motion and act on it. Written notice of the date, time and place setting the hearing shall be delivered to the Chief Appraiser, the property owner and/or to the owner's agent, initiating the

motion by first class mail to the address according to the most recent records in possession of the Appraisal District, and to the presiding officer of the governing body of each taxing unit in which the property is located.

The hearing on a motion under Section 25.25(c) shall be conducted in the manner provided by subchapter (c) Chapter 41 of the Tax Code (procedures applicable to Chapter 41 protests).

At this hearing, each taxing unit involved will be given an opportunity to address the ARB. If a taxing unit opposes the motion, the taxing unit's representative shall present evidence and argument with supporting documentation.

The property owner or Chief Appraiser initiating the motion is also entitled to appear in person, by agent, or by affidavit, to offer evidence or argument. If the property owner or Chief Appraiser does not appear in person, by agent, or affidavit, the property owner or the Chief Appraiser may nonetheless offer evidence or argument by letter or written communication attached to the written motion or incorporated therein. The ARB, in the interest of public policy and to ensure equality and uniform taxation, will consider any written evidence or argument attached to or incorporated within the written motion, provided such evidence or argument relates to the grounds asserted within the motion, if the property owner or Chief Appraiser does not appear in person, by agent or by affidavit.

The ARB shall take the following action:

1. The ARB panel or full ARB shall not recommend, consider or determine grounds asserted by the property owner or Chief Appraiser for changes in the appraisal roll which are not set forth in the written motion.
2. Appraisal inequities are not to be considered under Section 25.25 (c).
3. If the ARB acts to make a specific change(s) in the appraisal roll, the ARB will issue a written order directing the Chief Appraiser to make the specific change to the appraisal roll. If the ARB does not act to make a specific change(s) in the appraisal roll, the ARB will issue an order denying the motion.
4. Notice of and a copy of the ARB order will be sent to the property owner and each affected taxing unit.

E. PROCEDURES FOR CONSIDERATION OF EVIDENCE

If the ARB is unable to determine that a correction to the appraisal roll is required based upon the evidence and argument submitted by the property owner and/or Chief Appraiser, then the ARB may notify the property owner or his agent in writing of the necessity to examine the property owner's books and records and/or an appraisal of property.

If the property owner is unwilling to provide the ARB with a third-party audit or third-party appraisal at the property owner's expense, then the ARB may deny the property owner's motion.

F. STATUTE OF LIMITATION

A motion made by Section 25.25 (c) may be filed under the current, plus any of the five preceding years for which a correction to the appraisal roll is requested.

7.10 MOTIONS FOR CORRECTION UNDER SECTION 25.25(d) FOR NON-CLERICAL ERRORS

A. GENERAL

Section 25.25(d) of the Tax Code provides that at any time prior to the date the taxes become delinquent, a property owner or the Chief Appraiser may file a motion with the ARB to change the appraisal roll to correct an error that resulted in an incorrect appraised value for the owner's property.

B. QUALIFICATIONS

To qualify as a non-clerical error, the value resulting from the error made in either fact or judgement must meet the following criteria.

1. The certified appraised market value must exceed by more than thirty-three and one third (33 1/3) percent the correct appraised market value.
2. The property must not have been the subject of an adjudicated protest brought by the property owner under Chapter 41 of the Texas Property Tax Code.
3. The appraised value of the property must not have been established as a result of a written agreement between the property owner or his agent and the appraisal district.
4. The property owner who files the motion must comply with the payment requirements of Section 42.08 of the Texas Property Tax Code which requires the property owner to pay the amount of tax due on the portion of the taxable value of the property that is not in dispute or the property owner forfeits the right to a final determination of the motion.

C. PROCEDURES

A party bringing a motion under Section 25.25 (d) is entitled on request to a hearing on and a determination of the motion by the appraisal review board, if the Chief Appraiser and the property owner do not agree to the correction before the fifteenth (15th) day after the date the motion is filed. A hearing will not be scheduled unless the Chief Appraiser and property owner are unable to agree to the correction and only after the property owner requests a hearing. If the Chief Appraiser and the property owner agree to the correction a hearing is not required and the appraisal roll will be corrected by agreement pursuant to Section 1.111 (e) of the Tax Code without further action by the appraisal review board.

All motions filed by a tax consultant acting on behalf of the property owner must have proper authorization on file or the motion must contain a copy of

the Appointment of Agent form upon filing. If the tax consultant is not properly authorized or does not submit a valid Appointment of Agent form at the time of the hearing, the ARB will dismiss the motion.

The hearing on a motion under Section 25.25(d) shall be conducted in the manner provided by Subchapter (c) Chapter 41 of the Tax Code (procedures applicable to Chapter 41 protests.) The ARB shall meet to hear the motion and act on it. Written notice of the date, time and place setting of the hearing shall be delivered to the Chief Appraiser, the property owner, or if appropriate, to the owner's agent initiating the motion and to the presiding officer of the governing body of each taxing unit in which the property is located, by first class mail to the address according to the most recent records in possession of the Appraisal District.

At this hearing, each taxing unit involved will be given an opportunity to address the ARB. If a taxing unit opposes the motion, the taxing unit's representative shall present evidence and argument with supporting documentation.

The property owner or Chief Appraiser initiating the motion is also entitled to appear in person, by agent, or by affidavit, to offer evidence or argument. If the property owner or Chief Appraiser does not appear in person, by agent, or affidavit, the property owner or the Chief Appraiser may nonetheless offer evidence or argument by letter or written communication attached to the written motion or incorporated therein. The ARB, in the interest of public policy and to ensure equality and uniform taxation, will consider any written evidence or argument attached to or incorporated within the written motion, provided such evidence or argument relates to the grounds asserted within the motion, if the property owner or Chief Appraiser does not appear in person, by agent or by affidavit. If the property owner offers evidence or argument regardless of whether the property owner appears in person, by affidavit or by agent, the ARB must determine the motion, provided the appraisal district has offered evidence on the motion.

At the hearing scheduled for the motion, the ARB shall after reviewing the evidence and hearing the arguments, act to deny the motion or to make specific changes in the appraisal roll. The action by the ARB is limited to the specific request(s) in the written motion of the property owner or Chief Appraiser and by authority granted by Section 25.25(d) as described above. The ARB shall take the following action:

1. The ARB shall not recommend, consider or determine grounds asserted by the property owner or Chief Appraiser for changes in the appraisal roll which are not set forth in the written motion.
2. If the property owner or Chief Appraiser established that a non-clerical error exists and the appraised value of the property exceeds by more than one-third the correct appraised value, the ARB panel shall move to approve the motion and to correct the value.
3. If the property owner or Chief Appraiser fails to establish the existence of a non-clerical error, the ARB shall move to deny the motion.

4. Appraisal inequities are not to be considered under Section 25.25.
5. If the ARB acts to make a specific change(s) in the appraisal roll, the ARB will issue a written order directing the Chief Appraiser to make the specific change to the appraisal roll. If the ARB does not act to make a specific change(s) in the appraisal roll, the ARB will issue an order denying the motion.
6. If the property owner fails to comply with the payment requirements of Section 42.08 of the Tax Code, which requires the property owner to pay the amount of tax due on the portion of the taxable value of the property that is not in dispute, the ARB shall not recommend, consider or determine the grounds asserted by the property owner in the motion. The ARB will issue a written order dismissing the motion for failure to comply with the payment requirements of Section 42.08 of the Tax Code.
7. Notice of and a copy of the ARB order will be sent to the property owner and each affected taxing unit.

D. PROCEDURES FOR CONSIDERATION OF EVIDENCE

If a property owner or his agent or the Chief Appraiser requests the Appraisal Review Board (ARB) to change the appraisal roll to correct an error under the provisions of Section 25.25(d) of the Texas Property Tax Code, he/she may be required to meet the following conditions.

1. In the case of business personal property, provide a third party (independent) audit of the account(s) in question; said auditor shall be approved by the Chairman of the ARB in compliance with ARB policy.
2. In the case of real property, provide an appraisal made by a third party (independent) qualified appraiser; said appraisal shall be approved by the Chairman of the ARB in compliance with ARB policy.

The above conditions may be waived, as determined by ARB policy, on a case-by-case basis.

E. STATUTE OF LIMITATION

A motion made under Section 25.25(d) must be filed prior to the date taxes become delinquent.

7.11 GOOD CAUSE POLICY

The ARB shall grant late filed protests to be heard and hearings to be rescheduled if the property owner can show "good cause" for their request. Under this policy, "Good Cause" is based on the following criteria:

- (a) Death in the immediate family;
- (b) Being in the hospital or having a member of the immediate family in the hospital, being under a doctor's care, or an extreme medical or family emergency, or illness requiring Doctor's care;
- (c) Being on active military duty;

- (d) Being involved in a legislative or judicial function (ie: jury duty, subpoenaed for court appearance, elected official serving a function in his/her capacity) or in a pending court hearing;
- (e) Denial of administrative due process (ie: hearing notification or appraisal notice sent to wrong address or not sent at all, (if required), protest not scheduled, etc).
- (f) A reason, including an error or mistake, that was not intentional or the result of conscious indifference.
- (g) A reason, including an error or mistake, that will not cause undue delay.
- (h) Other matters of good cause as determined by the ARB.

The ARB shall consider a late protest for "good cause" if the property owner notifies the ARB Chairman in writing of the good cause request. The property owner shall provide written documentation outlining the request for good cause as it relates to the criteria outlined above. The ARB will allow the property owner a reasonable time period (10 days) to produce the written documentation to the ARB for their consideration. The good cause hearing will be scheduled before the ARB (or panel of 3 or more members) for consideration of the written documentation and evidence submitted. If the ARB determines that "good cause" exists on the late protest, the hearing will proceed. If the ARB determines that "good cause" does not exist, then the ARB will notify the property owner that the "good cause" request did not meet the prescribed criteria, and the late protest will not be heard. If the property owner does not submit the written documentation within the prescribed time frame, the ARB will dismiss the request for "good cause" on the late protest filed by the property owner.

7.12 POSTPONEMENTS OF HEARINGS

The property owner, who wants to postpone their hearing before the ARB, should be advised that they may have someone else represent them before the ARB. The property owner should be advised to send a letter with their representative giving them that authority. The property owner should also be reminded that they may submit their appeal in writing to the ARB, and their appeal will be presented by the Appraisal District's representative for the ARB's deliberation and consideration. The property owner should be advised to send the proper documentation of comparable sales, pictures, repair estimates, etc. The property owner's written appeal, if they choose to use this method, will be presented to the ARB fully on their behalf.

On the request made to the ARB before the date of the hearing, a property owner who has not designated an agent under Section 1.111 to represent the owner at the hearing is entitled to one postponement of the hearing to a later date without showing cause.

In addition and without limitation as to the number of postponements, the ARB shall postpone a scheduled hearing to a later date if the property owner or the owner's agent shows good cause for the postponement, or if the Chief Appraiser consents to the postponement. The hearing may not be postponed to a date less than five or more than fifteen days after the date scheduled for the original hearing, unless the date and time of the hearing as postponed are agreed to by the Chairman of the Appraisal Review Board or the Chairman's representative, the property owner, and the Chief Appraiser. Postponement of said hearing does not require the delivery of

additional written notice to the property owner. In order to reschedule, the property owner must submit documentation to verify their request to reschedule.

A property owner who has not designated an agent under Section 1.111 to represent the owner at the hearing and who fails to appear at the hearing is entitled to a new hearing if the property owner 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.

The ARB will also postpone/reschedule a hearing on a protest if the property owner requests additional time to prepare for the hearing and establishes to the Board that the Chief Appraiser failed to comply with Section 41.461 (Chief Appraiser must, at least 14 days before a hearing on a protest: 1) deliver a copy of the pamphlet, RIGHTS, REMEDIES & RESPONSIBILITIES to the property owner initiating the protest if the owner is representing himself, or an agent representing the owner if requested by the agent; 2) deliver a copy of the ARB HEARING PROCEDURES established by the ARB to the property owner; and 3) inform the property owner that the owner and/or agent of the owner may inspect and may obtain copies of all information the Chief Appraiser plans to introduce at the ARB hearing to establish any matter at issue). Data, schedules, formulas and other information previously requested by the protesting party or the Chief Appraiser that was not made available to the protesting party or the Chief Appraiser for copying at least fourteen (14) days before the scheduled or postponed hearing may not be used as evidence in the hearing.

If the property owner and/or agent requests postponement/reschedule of a hearing because of the failure of the Chief Appraiser to comply with the above cited Section 41.461, then the ARB shall require the property owner/agent to appear at the scheduled time of the hearing. At the hearing, the ARB shall have the property owner/agent present documented evidence which established the fact that the Chief Appraiser did not comply with Section 41.461 of the Property Tax Code. If the property owner/agent establishes that fact to the ARB, then the ARB may postpone/reschedule the hearing to a later date. No new notice will be given to the property owner/agent of the new date and time. The ARB, in their motion to postpone/reschedule, shall note the date and time of the postponement, and inform the property owner/agent of the time, date and location to appear at the hearing. The new date should be at least 14 days after the originally scheduled hearing. The ARB shall not postpone/reschedule the hearing more than one time.

If the property owner/agent does not establish the fact that the Chief Appraiser did not comply with Section 41.461, then the ARB shall deny the request for postponement/reschedule, and will proceed with the protest matter at issue. (value, exemption, etc.)

The ARB shall 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 appraisal review board of another appraisal district;
- (2) The hearing before the other appraisal review board is scheduled to occur on the same date as the hearing set by the appraisal review board from which the postponement is sought;

- (3) The notice of the hearing delivered to the property owner or the owner's agent by the other appraisal review board bears an earlier postmark than the notice of hearing delivered by the board from which the postponement is sought 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, making a request for a postponement, must furnish a copy of the Notice of Hearing delivered to the property owner or the owner's agent by the other Appraisal Review Board with the envelope to determine the postage cancellation date.

8.00 ARB SUBPOENA PROCEDURES

Under the Property Tax Code, Section 41.61, the ARB on its own motion or at the request of a party may subpoena witnesses or books, records, or other documents. The ARB has the right and power to issue a subpoena and shall do so if good cause is shown. The procedures for handling the issuance of a subpoena shall be as follows:

- A. The ARB shall conduct a hearing to determine if good cause exists to subpoena the books and records.
- B. If it is determined that a good cause exists then a hearing is scheduled to deliver the records.
- C. A hearing before an ARB panel shall be scheduled on the summoned date of the subpoena to receive the books, records or other documentation of the account or to question any witnesses as deemed necessary.
- D. The ARB shall submit all books, records or other documentation to the Appraisal District for review by the District staff or with certified public accountants representing the ARB and under the supervision of the ARB.
- E. A hearing before an ARB panel shall be scheduled to hear the testimony on the books, records or other documentation submitted or from witnesses summoned by the ARB. The ARB shall deliver written notice to the party being subpoenaed and parties to the protest of the date, time, and place of the hearing.
- F. The ARB shall deliver the notice not later than the fifth day before the date of the good cause hearing.
- G. The ARB shall determine the fair market value of the account or property based on the documentation received and testimony presented.

9.00 COMMUNICATIONS FROM THE ARB

A member of the ARB may not communicate with another person concerning: (1) the evidence, argument, facts, merits, or any other matter related to a property owner's protest, except during the hearing on the protest; or (2) a property that is the subject of the protest, except during a hearing on another protest or other proceeding before the ARB at which the property is compared to other property or used in a sample of properties.

At the beginning of each hearing on a protest, each ARB member hearing the protest must sign an affidavit stating that the board member has not communicated with another person in violation of this policy. If a board member

has communicated with another person on the protest in question, then the member may not participate in the proceeding and may not hear, deliberate on, or vote on the determination of the protest.

10.00 PUBLIC RELATIONS

All contacts on matters and actions of the Appraisal Review Board by the news media will be referred and directed to Office of the Chief Appraiser.

11.00 CONFLICT OF INTEREST

A member of the Appraisal Review Board may not participate in the determination of a tax protest in which the ARB member holds a "substantial interest" or other "interest" in business entities and real estate in the Angelina County Appraisal District. When a "substantial interest" is involved and the action contemplated by the ARB would have a special effect on the entity or property, the ARB member must (1) file an affidavit declaring the extent and nature of his/her interest in the entity or property, and; (2) abstain from voting or participating in discussion on any issue involving the interest. When an "interest" is involved, and it is foreseeable the action contemplated by the ARB will have special effect on the entity or the property, the Tax Code, Section 41.69 requires that the ARB member abstain from voting or participating in any discussion on issues involving the interest. (Refer to House Bill 1948, effective September 1, 1987) .

A member of the Appraisal Review Board is required to file a conflicts disclosure statement to the to the Appraisal District Records Administrator within seven (7) days of becoming aware of: (1) that the officer or the officer's family member has an employment or business relationship that results in taxable income with a person who has contracted with the appraisal district or with whom the appraisal district is considering doing business; or (2) that the officer or the officer's family member receives and accepts one or more gifts with an aggregate value of \$250 in the preceding twelve months from a person who conducts business or is being considered for business with the officer's appraisal district. The failure to file the required statement is a Class C misdemeanor punishable by a fine not to exceed \$500.00. The ARB will conduct orientation sessions to address this law and will monitor it on an annual basis.

(Refer to House Bill 941, effective January 1, 2006).

12.00 ETHICS POLICY/STANDARDS OF CONDUCT

- A. A member of the Appraisal Review Board may not participate in the determination of a tax protest in which he is interested or in which he is related to a party by affinity within the second degree, or consanguinity within the third degree. Affinity meaning relationship through marriage; consanguinity meaning relationship through blood. If the member has a substantial interest in the property, then that member must complete a Conflict of Interest affidavit before the property is heard by another panel.
- B. No member of the Appraisal Review Board shall:

1. Accept any gift or favor from any person that might reasonably tend to influence him/her in the discharge of his/her official duties, or grant in the discharge of his/her official duties any improper favor, service, or thing of value.
 2. Use his/her official position to secure special privileges or exemptions for himself/herself or others.
 3. Grant any special consideration, treatment or advantage to any citizen, individual, business organization, or group, which is not available to every other citizen, individual, business organization, or group.
 4. Engage in any outside activities which will conflict with or will be incompatible with the duties assigned to him/her as a member of the Appraisal Review Board, or reflect discredit upon the Appraisal Review Board.
 5. Receive any fee, compensation or per diem for his/her services as a member of the Appraisal Review Board from any source other than the Angelina County Appraisal District, except as may otherwise be provided by law. This shall not prohibit his/her performing the same or other services for a private organization that he/she performs for the Appraisal Review Board if there is no conflict with his/her Appraisal Review Board duties and responsibilities.
 6. Represent, while an Appraisal Review Board Member, directly or indirectly, or appear on behalf of private interest of others before any agency of the Angelina County Appraisal District or Appraisal Review Board, or present any private interest of others in any action or proceeding involving the Angelina County Appraisal District or anybody or Agency of the Angelina County Appraisal District or the Appraisal Review Board might be a party, or even accept any retainer or compensation as contingent upon a specific action taken by the Appraisal Review Board or any of these agencies.
 7. Use the prestige of his/her position with the Appraisal Review Board on behalf of any political party.
 8. Knowingly perform or refuse to perform any act in order to deliberately thwart the execution of the policies or rules and regulations of the Appraisal Review Board.
 9. Engage in any dishonest or criminal act or any other conduct prejudicial to the functioning of the Appraisal Review Board.
 10. Assume the role of an advocate of any person or entity (including the Angelina County Appraisal District) in his/her conduct, deliberations, or rendition of decisions and recommendations.
- C. Sexual harassment is illegal under Title VII of the Civil Rights Act of 1964 as amended. Violations are enforceable by the Equal Employment Opportunity Commission (EEOC). The ARB does not condone and will not tolerate this

form of misconduct among its members. Sexual harassment is defined as intentional or unintentional, unwelcome sexual attention, advances, requests for sexual favors, and other verbal or physical conduct of a sexual nature by one individual to another.

The ARB will not condone and will not tolerate discrimination in any form to its members. The following will be considered discrimination when:

1. Any action is made openly or by implication because of age, race, sex, color, religion, national origin, marital status, political affiliation, disability, membership in organizations or other non-merit factors.
2. Any action is made with respect to age, race, color, religion, sex, disability, or national origin.
3. Any action or conduct unreasonably creates a hostile or offensive working environment.

Any of these actions should be filed in writing to the ARB Coordinator. The complaint must detail the individuals involved, time and date of occurrences, witnesses to any actions, and/or explanation of the action that took place.

13.00 STANDARDS OF DOCUMENTATION

The full ARB membership adopts the following rules and procedures in order that each property owner and tax consultant is treated fairly and uniformly in the Appraisal Review Board (ARB) process. These standards are to be followed by all parties bringing protests before the ARB. The goal of the ARB is to determine all protests only on the basis of full, accurate, and complete disclosure of all pertinent facts.

- A. The ARB will consider the sworn testimony of the owner and consultant to be a true and complete disclosure of all of the facts that could be reasonably expected to have a bearing on the subject's Market Value. Thus, all persons presenting protests before the ARB will be expected to be fully knowledgeable of all the above facts.
- B. If a presenter is unwilling, unprepared or otherwise fails to submit the documentation requested by the ARB panel members, the panel members will consider the subpoena of the necessary documentation before they finalize their deliberations.
- C. The documents below may be furnished to the ARB in all business personal property cases appearing before them.
 1. CPA Statements.
 2. Balance Sheets.
 3. IRS Returns.
 4. Bookkeeping accounts, records, journals, ledgers and inventories showing acquisition by year of purchase.
 5. Receipts, invoices or leases pertaining to the property in question.

6. A statement of general accounting policy and procedures, especially concerning the capitalization policy and the basis of depreciation. The statement will also address inventory methods and if physical inventory equals book inventory.
- D. The ARB is charged with determining Market Value on all cases heard, regardless of the current appraised value. If the current appraised value is found to be in error in the ARB's opinion, appropriate adjustments will be made to market value.

AMENDMENTS

1. Appraisal Review Board Manual, Adopted July 1 2010.
2. Amendments, Adopted June 2011
3. Amendments, Adopted February 2, 1012