

2022 Tarrant Appraisal Review Board (TARB) Hearing Procedures
Appointment of Agent Forms 50-162 (AoA) for any accounts needing assigned authorization,
as of the scheduled hearing date, are due at check in.

*It is the responsibility of the owner/agent to inform TARB, in writing, at check in, of all hearings to be heard on a scheduled or non-scheduled day.
TARB assumes no responsibility for missed hearings. Missed hearings will be dismissed for failure to appear.*

I. ARB Membership [Tax Code Section 5.103(b)(12), (15), and (16)]

1. Administration of ARB Appointments—ARB members have no statutory role in the process for the administration of applications or requests for appointment for membership on the ARB. If an individual is contacted by an ARB member regarding requesting an appointment to the ARB, the member must direct the individual to the person designated to receive applications or requests for ARB appointment.

2. Conflicts of Interest—Each ARB member must ensure that he or she does not have any conflict of interest that results in ineligibility to serve on the ARB or that restricts or prohibits the ARB member’s participation in ARB activities, such as participation in the determination of a taxpayer protest. An ARB member must promptly report any conflict of interest to the ARB chair in addition to any other individual or entity as required by law. The chair must ensure prompt notification of reported conflicts of interest to the appropriate individuals.

If an ARB member discovers before or during a protest hearing that a conflict of interest exists, the member cannot participate in a protest hearing. If the conflict exists due to the provisions of the Local Government Code Chapter 171, the member must file an affidavit with the ARB secretary. The ARB member must file the affidavit as soon as the conflict is identified, even if it requires a delay in the conduct of the hearing. If the conflict arises from Tax Code Section 41.69, the ARB member does not have to file an affidavit but must recuse himself or herself immediately from the hearing and report the conflict to the ARB chair or secretary. ARB members must remember that while Local Government Code Chapter 171 addresses matters of “substantial interest,” Tax Code Section 41.69 applies to any protest in which an ARB member has interest (i.e. Tax Code Section 41.69 does not require the interest to be substantial). While a conflict of interest under Local Government Code Chapter 171 may not prohibit an ARB member from participation in a protest, Tax Code Section 41.69 may still prohibit participation. If an ARB member has a question as to whether he or she has a conflict of interest that might prohibit his or her involvement, the member must immediately contact the ARB chair to address the matter. In the recusal process, the ARB member cannot hear the protest, deliberate on the protest or vote on the matter that is the subject of the protest.

3. Ex Parte and Other Prohibited Communications—ARB members must not engage in prohibited ex parte or other communications. If one or more individuals approach the ARB member and appear to engage or attempt to engage in a prohibited communication, the ARB member must 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 must ensure that he or she understands the statutory duties of the ARB and complies with all statutory requirements in performing statutory duties as an ARB member.

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

3. Determination of Good Cause under Tax Code Section 41.44(b)—“Good cause” for filing late protests is not defined in Tax Code Section 41.44(b). Claims of good cause for late-filed protests must be carefully considered. The standards in making determinations of good cause under Tax Code Section 41.44(b) must be uniformly applied. The ARB should give due consideration to good cause claims in a manner that properly respects the rights of property owners and their agents while not undermining or contravening laws related to filing deadlines or the orderly and expeditious fulfillment of ARB duties. *The TARB will make this determination of good cause based solely upon the property owner’s written explanation of good cause prior to scheduling any hearing. Circumstances that TARB has recognized as for purposes of good cause include the following: 1) active military duty outside the United States; 2) illness or injury requiring the care of a medical professional; 3) recent death in the immediate family; 4) being involved in a legislative or judicial function (i.e. jury duty) or impending court hearing; or 5) other instances of good cause as determined by the TARB. Supporting documentation should be included with the late protest and claim of good cause. Good cause, for the purpose of making this specific determination, is not a reason that includes, being away or failing to recognize the deadline. The decision to allow a hearing on a late-filed protest received before TARB’s deadline to approve the appraisal records based upon the demonstration of the requisite good cause is to be determined by the TARB, in its sole discretion. If TARB determines good cause exists, a protest filed after the legal deadline but before TARB has approved the appraisal records shall be scheduled for a hearing.*

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

2. Scheduling Hearings for Property Owners, Agents and Qualifying Lessees—Pursuant to Tax Code Section 41.66(i), the ARB must schedule hearing requests filed by property owners or their designated agents under Tax Code Section 1.111 for a specific time and date. The ARB can schedule more than one protest hearing at the same time and date; however, the property owner or agent can request to postpone a hearing if it is not started by an ARB panel or the full ARB within two hours of the scheduled hearing time. The postponement request must contain the mailing address and email address of the person requesting the postponement. The ARB must respond in writing or by email to the postponement request not later than the 7th day after the date of receipt of the request.

3. Scheduling Hearings for Multiple Accounts—If requested by a property owner or the designated agent, the ARB must schedule consecutive hearings on the same day on protests concerning up to 20 designated properties. The request must meet all requirements of Tax Code Section 41.66(j), including the required statement in boldfaced type: “request for same-day protest hearings.” A property owner or designated agent can file more than one such request in the same tax year. Also pursuant to Tax Code Section 41.66(j), the ARB may schedule protest hearings concerning more than 20

properties filed by the same property owner or designated agent and may use different panels to conduct the hearings based on the ARB's customary scheduling. The ARB may follow the practices customarily used in the scheduling of hearings under Section 41.66(j).

4. ARB Panel Assignments [Tax Code Section 41.66 (k)(k-1) and 41.45(d)(d1)]-Pursuant to Tax Code Section 41.66(k) and (k-1), if an ARB sits in panels as authorized by Tax Code Section 41.45(d) and (d-1), it must randomly assign protests. Except for panels established under Tax Code Section 6.425, the ARB, with or without clerical assistance from the appraisal district staff, may consider the property type or the protest grounds in order to assign the protest to a panel with members who have particular expertise. Tax Code Section 41.45(b-4) allows a property owner to request that a single-member panel conduct the protest hearing. The property owner must submit the request not later than the 10th day before the hearing date in writing on the notice of protest or by a written submission. If the ARB does not accept the recommendations made by the single-panel member, the ARB can determine the protest or refer it for rehearing to a single-member panel composed of someone who did not hear the original protest. Tax Code Section 41.66(k-1) allows a property owner or agent to request a special ARB panel to hear a complex property protest if in a county with a population of one million or more. The owner or agent must consent to a special panel reassignment and may request a postponement if they disagree with the reassignment. Once a protest is scheduled for a specific panel, the ARB cannot reassign it to another panel without the consent of the property owner or a designated agent. If the ARB reassigns a protest to another panel, the owner or designated agent may agree to the reassignment or request a postponement of the hearing. The ARB must postpone the hearing if requested in this situation. Pursuant to Tax Code Section 41.66(k), "[a] change of members of a panel because of a conflict of interest, illness, or inability to continue participating in hearings for the remainder of the day does not constitute reassignment of a protest to another panel."

5. Postponements Under Tax Code Section 41.45(e)- *As an alternative to postponing and to better accommodate your schedule, you may choose to come to the TARB's office on a day prior to your scheduled hearing and when TARB panels are conducting other hearings. TARB will try to work you in, if a panel is available. If we are too busy, and cannot hold your hearing at a convenient time on that earlier day, you will have to attend the scheduled hearing or request a formal postponement. For other appearance options, see footnotes^{2 and 3} at end of document.* 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. *Request for reschedule should be emailed to: arbschedule@tad.org. In the subject line, put account number and state request in body of email.* The property owner must request the postponement before the hearing date in writing, including by facsimile, email, telephone or in person to the ARB, an ARB panel or the ARB chair. If the requested hearing postponement is scheduled to occur before the next regular meeting of the ARB, the chair or the chair's representative may act on the request for postponement without the necessity of action by the full ARB. Unless the postponed hearing date and time are agreed to by the ARB chair or the chair's representative, the property owner and the chief appraiser, the ARB cannot postpone the hearing to a date less than five or more than 30 days after the date scheduled for the hearing when the postponement is sought. Without limit, the ARB must postpone a hearing if the property owner or the designated agent shows good cause, as defined in Tax Code Section 41.45(e-2). *Request for postponement under 41.45(e-2) should be emailed to: arbschedule@tad.org. In the subject line, put **account number + 41.45(e-2) Request**, and state request in body of email. A postponement request requiring a showing of good cause should be **supported by documentation and will not be granted automatically**. A person making such a request should not assume the request has been granted until the person receives a confirmation from the TARB. If a postponement is not granted and the person fails to appear for the scheduled hearing, the protest will be dismissed.* The property owner or designated agent must request the postponement in writing, including by facsimile, email, telephone or in person to the ARB, an ARB panel or the ARB chair. If the postponed hearing is rescheduled to occur before the next regular meeting of the ARB, the chair or the chair's representative can act on the postponement request without the necessity of action by the full ARB. Unless the postponed hearing date and time are agreed to by the ARB chair or the chair's representative, the property owner and the chief appraiser, the ARB cannot postpone the hearing to a date less than five or more than 30 days after the date scheduled for the hearing when the postponement is sought. Without limit, the ARB must postpone a hearing if the chief appraiser consents to the postponement. The chief appraiser must request the postponement in writing, including by facsimile, email, telephone or in person to the ARB, an ARB panel or the ARB chair. If the postponed hearing is rescheduled to occur before the next regular meeting of the ARB, the chair or the chair's representative can act on the postponement request without the necessity of action by the full ARB. Unless the postponed hearing date and time are agreed to by the ARB chair or the chair's representative, the property owner and the chief appraiser, the ARB cannot postpone a hearing to a date less than five or more than 30 days after the date scheduled for the hearing when the postponement is sought. The postponement request must contain the mailing address and email address of the person requesting the postponement. The ARB must respond in writing or by email to the postponement request not later than the 7th day after the date of receipt of the request. *For more information, Sec. 41.45(e) is quoted at end of document¹*

6. Postponements Under Tax Code Section 41.45(e-1)-A property owner or owner's agent who fails to appear at the hearing is entitled to a new hearing if the property owner or owner's agent file, not later than the fourth day after the date the hearing occurred, a written statement with the ARB showing good cause, as defined in Tax Code Section 41.45(e-2), for the failure to appear and requesting a new hearing. The postponement request must contain the mailing address and email address of the person requesting the postponement. The ARB must respond in writing or by email to the postponement request not later than the 7th day after the date of receipt of the request. *For purposes of Subsections (e) and (e-1), "good cause" means a reason that includes an error or mistake that: (1) was not intentional or the result of conscious indifference; and (2) will not cause undue delay or other injury to the person authorized to extend the deadline or grant a rescheduling.* **Supporting documentation should be included with the claim of good cause.** *The written statement should be delivered to the TARB either in person, by mail or by common or contract carrier. If delivered in person, deliver to: TARB Chairman•2500 Handley Ederville Rd•Fort Worth Texas•76181. If sent by mail, common or contract carrier, deliver to TARB Chairman•P.O. Box 185519•Fort Worth, Texas•76181-0519. With either form of delivery, the outside of the envelope should be marked **SEC. 41.45(e-1) REQUEST**, to help ensure proper processing*

7. Postponements Under Tax Code Section 41.45(g)-The ARB must postpone a hearing to a later date if: (1) the property owner or the owner's agent is also scheduled to appear at an ARB protest hearing in another appraisal district; (2) the other scheduled ARB protest hearing is scheduled to occur on the same date as the hearing set by this ARB; (3) the hearing notice delivered to the property owner or the owner's agent by the other ARB bears an earlier postmark than the hearing notice delivered by this ARB or, if the postmark date is identical, the property owner or agent has not requested a postponement of the other hearing; and (4) the property owner or the owner's agent includes with the postponement request a copy of the hearing notice delivered to the property owner or the owner's agent by the other ARB. *Request and documentation should be emailed to: agentconflict@tad.org. Requests sent without documentation will not be reviewed.*

8. Postponements Under Tax Code Section 41.66(h)-The ARB must 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. The postponement request must contain the mailing address and email address of the person requesting the postponement. The ARB must respond in writing

or by email to the postponement request not later than the 7th day after the date of receipt of the request. *The Comptroller's pamphlet and TARB's hearing procedures are enclosed with the Notice of Protest Hearing. TARB does not provide TAD evidence, 41.461(a)(2) materials. To get that information for your property from TAD, go to <https://www.tad.org> to create an account or sign in to your existing account. You may also ask TAD to provide the evidence, 41.461(a)(2) materials, by regular first-class mail or in person at TAD Customer Service counter.*

9. Postponements Under Tax Code Section 41.66(i)-The ARB must schedule protest hearings filed by property owners or their designated agents under Tax Code Section 1.111 for a specific time and date. The ARB can schedule more than one protest hearing at the same time and date; however, a property owner or agent can request to postpone a hearing if it is not started by an ARB panel or the full ARB within two hours of the scheduled hearing time. The postponement request must contain the mailing address and email address of the person requesting the postponement. The ARB must respond in writing or by email to the postponement request not later than the 7th day after the date of receipt of the request.

10. Postponements Under Tax Code Section 41.66(k)(k-1)-Once the ARB schedules a hearing by a specific panel, the ARB can reassign it to another panel without the consent of the property owner or designated agent. If the ARB reassigns a protest to another panel, a property owner or designated agent may agree to reassignment or request that a hearing postponement. The ARB must postpone the hearing on that request. A change of panel members because of a conflict of interest, illness or inability to continue participating in hearings for the remainder of the day does not constitute panel reassignment. A property owner or agent must consent to a special panel ARB hearing reassignment or request a postponement if they disagree with the reassignment. A change of special panel members because of a conflict of interest, illness or inability to continue participating in hearings for the remainder of the day does not constitute a special panel hearing reassignment. The postponement request must contain the mailing address and email address of the person requesting the postponement. The ARB must respond in writing or by email to the postponement request not later than the 7th day after the date of receipt of the request.

IV. Conduct of ARB Hearings (formal hearings, not informal meetings between property owners and appraisal district staff) [Tax Code Section 5.103(b)(2), (9), and (10)] *TARB will assign your hearing to the first panel available unless you have requested a single-member panel or a three-member panel.*

1. Conducting Hearings Open to the Public-This introductory statement must read at the beginning of each hearing: We are the appraisal review [board or panel] that will hear your protest today. We are not employees of the appraisal district. We are appointed to perform an independent review of your protest. You can complete a survey 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. We will provide the appeal information to you with our determination. The ARB or ARB panel does not have to read the statement above if the owner or agent has previously appeared before the ARB or any ARB panel for the ARB for that county that same day.

ARB's should conduct most protest hearings in the following order:

- a. Commence the hearing and announce the assigned protest number, property location, property owner and other identifying information.
- b. Announce that, in accordance with Tax Code Section 41.45(h), the parties must provide all written and electronic material that has not been provided. ***Unless uploaded to your tad.org online dashboard account, bring four (4) copies of evidence and two (2) copies of photos to the hearing to assist in giving the TARB three-member panel and the Tarrant Appraisal District (TAD) appraiser adequate time to review each document, even if you have previously submitted the evidence.***
- c. State that the ARB members who are considering the protest have not communicated with anyone about the protest and have signed affidavits to that effect.
- d. Welcome the parties and remind them of the content of the hearing procedures, time limits for the hearing, and other relevant matters.
- e. Ask if any testifying witness holds a license or certificate from the Texas Appraiser Licensing and Certification Board and if the witness is appearing in that capacity.
- f. Inform witnesses that they must give all testimony under oath and swear-in all witnesses who plan to testify.
- g. Ask the property owner to decide if he/she wishes to present his/her evidence and argument before or after the appraisal district.
- h. If the property owner or agent presents his/her case first, he/she will present evidence (documents and/or testimony). If witnesses are present, the property owner or agent can examine the witnesses as part of the presentation of evidence. At the end of the presentation, the property owner or agent must state an opinion of the property's value (if applicable).
- i. Next, the appraisal district representative may cross-examine the property owner, the agent or representative and/or witnesses.
- j. If the property owner or agent presented his/her case first, the appraisal district representative will present evidence (documents and/or testimony) next. If witnesses are present, the appraisal district representative can examine the witnesses as part of the presentation of evidence. At the end of the presentation, the appraisal district representative must state an opinion of the property's value (if applicable).
- k. Then, the property owner or agent can cross-examine the appraisal district representative and/or witnesses.
- l. The parties cannot examine or cross-examine the ARB members.
- m. The party presenting its case first can offer rebuttal evidence (additional evidence to refute evidence presented by the other party).
- n. The other party can then offer rebuttal evidence.
- o. The party presenting its case first must make its closing argument and state the ARB determination being sought.
- p. The party presenting its case second must make its closing argument and state the ARB determination being sought.
- q. The ARB or panel chair must state that the hearing is closed.
- r. The ARB or panel must deliberate orally. No notes, text messages, or other forms of written communication are permitted.
- s. The ARB or panel chairman must ask for a separate motion for each matter that was the subject of the protest hearing. The motion should include the exact value or issue protested. The ARB must take a vote and a designated appraisal district staff person or ARB member must record it. The parties must make separate motions and the ARB must make separate determinations for each protested issue (i.e., excessive appraisal and unequal appraisal must have separate ARB motions and determinations). Single-member panels must make a recommendation on each motion submitted under protest, however, the ARB will ultimately accept the panel's determination, make its own determination on the protest, or refer the matter for rehearing to a single-member panel composed of someone who did not hear the original protest. Special panels appointed in certain counties must make a recommendation on each motion submitted under protest, however, the ARB will ultimately accept the panel's determination or refer the matter for rehearing to another special panel composed of members who did not hear the original protest. If ARB does not have at least three other special panel members available, the ARB may make the determination.

t. Thank the parties for their participation and announce the ARB determination(s) and that an order determining protest will be sent by certified mail or email in counties with populations greater than 120,000 where property owners can submit a written request for email delivery of the notice of determination. Provide the property owner or agent documents indicating that the members of the board hearing the protest signed the required affidavit. If the ARB members use computer screens during ARB hearings for reviewing evidence and other information, the ARB must make computer screens available to property owners and agents at the hearings to view the same information that is presented to the ARB members by the appraisal district staff. This requirement is met if the property owner or agent can see all information displayed on at least one computer screen in the hearing location (there is no requirement that the ARB provide the property owner or agent with a separate screen). If a chief appraiser uses audiovisual equipment at a protest hearing, the appraisal office must provide equipment of the same general type, kind and character for the use of the property owner or agent during the hearing. See section 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. The parties must direct all communications to the ARB members, except for examination or cross-examination during testimony of witnesses or parties testifying at the hearing. For taxing unit challenges, motions to correct appraisal records, protests regarding exemptions, or other matters that may be the subject of ARB hearings, the ARB should follow the order of conducting hearings above but may make exceptions for the type of hearing. Tax Code Section 41.68 and Comptroller Rule 9.803 require that the ARB keep records for each ARB proceeding. This includes the ARB retaining evidence offered or submitted by the parties as required by Tax Code Section 41.45 and Comptroller Rules 9.803 and 9.805. The ARB secretary is responsible for ensuring proper record keeping, maintenance and retention.

2. Conducting Hearings by Telephone or Videoconference Call-Tax Code Section 41.45(n) allows a property owner initiating a protest can offer evidence or argument by affidavit without physically appearing. Tax Code Section 41.45(b-1) requires a property owner to notify the ARB by written request not later than the 10th day before the date of the hearing if the property intends to appear remotely. To offer evidence or argument at a hearing conducted remotely, 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 remotely and to another person the owner invites to participate in the hearing. Tax Code Section 41.45(b-2) requires the ARB to provide the telephone number for conducting the teleconference call or the URL address for conducting the videoconference (if offered in that county). The ARB must hold the hearing in a location with equipment that allows all ARB members and parties to the protest in attendance to hear and see the property owner's argument.

Procedures for Telephone or Videoconference Hearings

*****A sworn affidavit² or unsworn declaration²(sa/ud), testimony and evidence must be received before the hearing*****

An unnotarized (unsworn) declaration made under Chapter 132 of the Texas Civil Practice and Remedies Code is an acceptable substitute for a notarized affidavit.

Telephone and Videoconference hearings are subject to the following:

- ❖ *A property owner who does not speak English will need to provide his/her own translator.*
- ❖ *A property owner wishing to appear for a hearing by telephone or videoconference call must notify TARB in writing on the original protest form or by written notice filed with the board not later than the 10th day before the date of the hearing. Faxes, electronic mail or other methods of electronic delivery are not sufficient and will not be considered. If sent first-class mail, the mailing address is: TARB•P.O. Box 185519•Fort Worth, Texas•76181-0519. If hand delivered or sent by common or contract carrier, the address is: TARB•2500 Handley Ederville Rd•Fort Worth, Texas•76118. Property owners are encouraged to use a method that provides proof of delivery. To help facilitate accurate processing **ATTENTION-Telephone or Videoconference (only one type can be requested) Hearing Request** should be prominently displayed on the outside of the envelope.*
- ❖ *A property owner must provide any evidence in the form of a sa/ud filed with the TARB. To help facilitate accurate processing, the sa/ud,, testimony and evidence, should be received by TARB at least **five (5) business days** before the date of the hearing. Uploading to ARB EVIDENCE UPLOAD link on your tad.org dashboard account is recommended. Regardless of submittal method, **sa/ud, testimony and evidence must be in possession of TARB at the scheduled hearing time, to be considered at the scheduled hearing.** Faxes, electronic mail or other methods of electronic delivery are not sufficient and will not be considered. If sent first-class mail, the mailing address is: TARB•P.O. Box 185519•Fort Worth, Texas•76181-0519. If hand delivered or sent by common or contract carrier, the address is: TARB•2500 Handley Ederville Rd•Fort Worth, Texas•76118. Property owners are encouraged to use a method that provides proof of delivery. To help facilitate accurate processing **ATTENTION: TARB HEARING EVIDENCE** should be prominently displayed on the outside of the envelope.*

*For elected **TELEPHONE** hearing: The property owner must call **817-686-1770**, approximately five minutes before the hearing is scheduled to start, to check in. If the property owner does not call shortly before the scheduled hearing time, the panel will conduct the hearing(s) via appearance by sa/ud. If no sa/ud has been received by the TARB, the panel will dismiss the protest for failure to appear.*

When the owner's call is answered, the owner should be prepared to give:

- ✓ *The property owner's name*
- ✓ *The account number(s) and case number(s) identifying the protest(s)*
- ✓ *The telephone number at which the property owner can be reached*

If a panel is not available to hold the hearing right away, the TARB member or staff member answering the call will advise the property owner that the TARB will call the property owner back when a panel is available. The owner is responsible for keeping the line clear and answering promptly when the TARB calls. If the TARB cannot reach the owner, the owner will forfeit the opportunity to participate in the hearing by telephone. The panel will conduct the hearing(s) via appearance by sa/ud. If neither were timely submitted, the panel will make a recommendation with the information, evidence and testimony available within the hearing.

- *The property owner should use a land-line telephone. Or, if using a mobile phone, call from a safe and secure location with a strong, reliable connection to a cellular network. A property owner using a VOIP telephone should ensure that the Internet connection is fast enough to provide clear transmission of sound without buffering.*
- *The property owner should separate from background noises like televisions and barking dogs, noises that might interfere with the panel's ability to hear and understand the owner. If a call is dropped or if the property owner's speech is garbled or unintelligible, the TARB panel may terminate the call and will make two attempts to connect with the property owner again. During an attempt to establish a reconnection, the hearing will continue but no evidence, argument or discussion will take place. If a connection cannot be reestablished within two minutes, the panel will proceed with the hearing and the property owner will have no further opportunity to participate in the hearing by telephone. The panel will conduct the hearing(s) via appearance by sa/ud. If neither were timely submitted, the panel will make a recommendation with the information, evidence and testimony available within the hearing.*

For elected VIDEOCONFERENCE hearing: Refer to the Notice of Protest Hearing for more instructions. Prior to checking in for the hearing, property owner should be sure microphone and webcam are turned on, and ensure an Internet connection robust enough to convey video images smoothly and without buffering. **Call the number on the Notice of Protest Hearing**, approximately 15 minutes before the hearing is scheduled to start, to check in. If the property owner does not call shortly before the scheduled hearing time, the panel will conduct the hearing(s) via appearance by sa/ud. If no sa/ud has been received by the TARB, the panel will dismiss the protest for failure to appear.

When the owner's call is answered, the owner should be prepared to give:

- ✓ The property owner's name
- ✓ The account number(s) and case number(s) identifying the protest(s)
- ✓ The telephone number at which the property owner can be reached

If a panel is not available to hold the hearing right away, the TARB member, staff member, or service, hosting the conference will advise the property owner of next step. The property owner will be responsible for following the instructions. If the property owner has not joined the conference when the hearing begins, they will forfeit the opportunity to participate in the hearing by videoconference. If the Internet connection is lost during a hearing and cannot be reestablished within two minutes, the panel will proceed with the hearing and property owner will have no further opportunity to participate in the hearing by videoconference.

- The property owner should conference from a safe and secure location with a strong, reliable internet connection.
- The property owner should separate from background noises like televisions and barking dogs, noises that might interfere with the panel's ability to hear and understand the owner. If at any time the view or background become, unsafe, offensive or illegal activities are observed, the videoconference will be terminated. The panel will conduct the hearing(s) via appearance by sa/ud. If neither were timely submitted, the panel will make a recommendation with the information, evidence and testimony available within the hearing.
- If the video is dropped, buffering or if the property owner's speech is garbled or unintelligible, the TARB panel may terminate the call and will make two attempts to connect with the property owner again. During an attempt to establish a reconnection, the hearing will continue but no evidence, argument or discussion will take place. If a connection cannot be reestablished within two minutes, the panel will proceed with the hearing and the property owner will have no further opportunity to participate in the hearing by telephone. The panel will conduct the hearing(s) via appearance by sa/ud. If neither were timely submitted, the panel will make a recommendation with the information, evidence and testimony available within the hearing.
- TARB will be the host of the meeting. There will not be any screen sharing. The property owner/agent must provide their own technology and be able to join the meeting at the appropriate time. Neither, TAD nor TARB will provide assistance. Anyone appearing on the videoconference should dress as though the person were attending the hearing in person. Inappropriate appearance will result in disconnection of video.

For both Telephone and Videoconference Hearings:

- If a property owner has had to wait more than two hours from the scheduled hearing time and the hearing has not begun, property owner may terminate the call, if still on hold. Property owner should promptly call 817-686-1770 and state they are exercising their right to request a postponement of the hearing.
- Property owner is responsible for ensuring a clear connection from their end of the connection.
- If the property owner provides documents, photographs tables or other items with the sa/ud, those items should be clearly labeled and easy to follow.
- A property owner may not offer evidence by telephone or videoconference. Evidence includes factual information and opinions. Property owner may comment on evidence that is presented through a sa/ud or by TAD. If a sa/ud is not submitted, the property owner will only be allowed to comment on TAD evidence. Testimony will not be permitted.
- The property owner is responsible for providing access to another person the property owner invites to participate in the hearing.
- If the panel determines, the property owner has wholly or partially forfeited the right to participate in a hearing by telephone or videoconference, the panel will proceed to hear or dismiss the protest. The panel's decision will not be changed even if the property owner successfully contacts the TARB by telephone at a later time.
- For any remote hearing, if the property owner provides documents, photographs, tables, or other items with their sa/ud, property owner should label those items prominently with the first being labeled PO Ex. 1, the second being labeled PO Ex. 2, etc. If the property owner wishes to emphasize certain portions of an item, property owner should highlight those portions or otherwise set them off with colored marking. When the Appraisal District provides items to the property owner before the hearing or at the beginning of the hearing, the District should label those items prominently with the first being labeled AD Ex. A, the second being labeled AD Ex. B, etc. During the hearing, the owner, the panel members and the representatives of the Appraisal District should refer to the items by their exhibit numbers.
- **Panel members will not ask a property owner to present evidence by telephone or videoconference.**

3. Conducting Hearings Closed to the Public [Tax Code Section 41.66(d), (d-1)]-The chief appraiser and the property owner must file a joint motion to request that a closed hearing due to intent to disclose proprietary or confidential information that will assist the ARB in determining the protest. The ARB or panel chair must convene the hearing as an open meeting and then announce the closed meeting as permitted by Tax Code Section 41.66(d) and (d-1). Only the parties to the protest, their witnesses and the ARB members are permitted to stay in the hearing room. The ARB must follow the same order of proceedings as for hearings open to the public. The ARB secretary must keep a separate tape recording or written summary of testimony for the closed meeting in accordance with Comptroller Rule 9.803, generally. The proprietary or confidential evidence presented at the hearing giving rise to the closed hearing is confidential according to Tax Code Section 22.27. The ARB must mark as "confidential" and maintain it as confidential in the ARB records for proper handling. At the conclusion of the hearing, the ARB panel must confirm with the parties that all proprietary and confidential information has been appropriately identified by the ARB. The ARB members must maintain the confidentiality of the information and disclose only as provided by law. After deliberation, the ARB must reconvene in open meeting and vote or take final action on the protest deliberated in the closed meeting. The ARB and parties cannot mention of the proprietary or confidential information during the open meeting.

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 cannot prohibit this entitlement in any way; however, it may enforce time limits and dictate the order of ARB hearings for witness examination and cross-examination. To the extent possible, the ARB should advise the parties in advance of any time limitations that the ARB intends to impose regarding the presentation of evidence.

5. Party's Right to Appear by an Agent-A person leasing property who is contractually obligated to reimburse the property owner for taxes imposed on the property can file a protest if the property owner does not and to designate, under Tax Code Section 41.413, another person to act as his/her agent with the same authority and limitations as an agent designated under Tax Code Section 1.111.

V. Evidence Considerations [Tax Code Section 5.103(8), (11), and (13)]

1. A Party's Right to Offer Evidence and Argument-The ARB cannot prohibit a party's right to offer evidence and argument but may enforce time limits and dictate the order of ARB hearings. To the extent possible, the ARB should advise the parties in advance of any time limitations the ARB intends to impose regarding the presentation of evidence and argument. The ARB should, schedule permitting, provide as much time as possible to each party to a hearing to fully present evidence and offer argument.

2. Prohibition of Consideration of Information Not Provided at the ARB Hearing [Tax Code Section 41.66(e)]-In a protest hearing, the ARB cannot consider any appraisal district information on a protest that was not presented to the ARB during the protest hearing. In order for the ARB to consider any appraisal district record (i.e., appraisal roll history, appraisal cards), one of the parties must present it as evidence (e.g. chief appraiser, appraisal district representative, property owner, agent or witness) at the protest hearing.

3. Exclusion of Evidence Required by Tax Code Section 41.67(d), (e)-If it is established during a protest hearing that the protesting party previously requested information under Tax Code Section 41.461 and that the opposing party did not deliver the information to the protesting party at least 14 days before the scheduled or postponed hearing, the opposing party cannot use or offer the requested information not made available in any form as evidence in the hearing. The ARB must exclude evidence under Tax Code Section 41.67(d) only if evidence presented at the hearing establishes that: 1) the information sought to be excluded as evidence was not delivered at least 14 days before the hearing; and 2) the information sought to be excluded as evidence was previously requested by the protesting party. Tax Code Section 41.67(e) prohibits the chief appraiser from offering evidence at a hearing in support of a modification or denial of an exemption or application unless: 1) the chief appraiser provided the reasoning for the modification or denial to the property owner in writing no later than the 14th day before the hearing date; and 2) evidence establishes that the additional reason was not known by the chief appraiser at the time the chief appraiser delivered the original notice of modification or denial.

VI. Other Issues [Tax Code Section 5.103(17)]

1. Compliance with the Law, Integrity, and Impartiality-ARB members must comply with the law and always act in a manner that promotes public confidence in the integrity and impartiality of the ARB.

2. Patience and Courtesy-ARB members must be patient, dignified and courteous to parties appearing before the ARB.

3. Bias or Prejudice-ARB members must perform their ARB duties without bias or prejudice.

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

5. Evidence exchange and retention and audiovisual equipment requirements. *Before or immediately after a TARB hearing begins, each party shall provide the other with a copy of the evidence the party intends to offer at the hearing. The parties may exchange evidence in paper or electronic form.*

a. Presentations to TARB can be done using USB flash drives, 120mm compact discs (CD) or DVD. Any device is subject to being scanned before it can be used. Any device containing a virus or malware cannot be used. **One complete hard (paper) copy** of the presentation **must** be provided to TARB at the scheduled hearing. Or, a complete copy of the presentation can be uploaded to the ARB EVIDENCE UPLOAD link on your tad.org dashboard account **five (5) business days** before scheduled hearing. **TARB will not accept a USB flash drive, CD, DVD or any other electronic storage device as the permanent record of TARB evidence presented at the hearing. No late evidence will be allowed. All evidence, paper or uploaded, must be available and presented at scheduled hearing.**

b. TARB will not accept evidence on USB flash drives, 120mm compact discs (CD), DVD, cell phones, smart phones, tablet computers, laptop computers, cameras, camcorders, websites, FTP sites, VHS/DVI tapes, Macintosh devices, floppy discs, SD memory cards. As stated in section a. above, evidence can be **presented** using USB flash drives, 120mm compact discs (CD) or DVD. However, the evidence for TARB's **hearing record**, must be either, uploaded to the ARB Evidence Upload or provided to TARB in the form of a paper copy.

c. Electronic evidence can be uploaded to the ARB EVIDENCE UPLOAD link on your tad.org dashboard account in the following file types: PDF, Microsoft Word or PowerPoint; or image types: JPEG, PNG, TIFF. Individual documents must not exceed 5MB. Photos must not exceed 2MB. Files cannot be zipped. One multipage document is recommended, **not** multiple one page documents.

d. TAD may use audiovisual equipment at a hearing, including a Microsoft Windows 7 OS computer compatible with the file types listed in Item c) above and multiple monitors, keyboard and mouse. Audiovisual equipment of the same general type, kind, and character is available for use by a property owner who requests the use of the equipment when checking in for a hearing. It will not be connected to the internet. A property owner may bring their own audiovisual equipment for use at a hearing. The owner is responsible for the set up and operation of equipment. Neither TAD nor TARB can provide technical assistance for personal devices.

e. Property owners may not access TAD's computer network, Internet connection or any of TAD's technology or equipment other than that made available and described in these procedures.

January 1, 2022 Property Tax Assistance Division Texas Comptroller of Public Accounts

If you are scheduled for a hearing on a protest or motion that has property tax payment requirements:

Examples to include but not limited to: 25.25(c) Motions, 25.25(d) Motions, Sec. 41.411, Sec. 41.44(c)

Sec. 25.26. Forfeiture of Remedy for Nonpayment of Taxes

(a) The pendency of a motion filed under Section 25.25 does not affect the delinquency date for the taxes on the property that is the subject of the motion. However, that delinquency date applies only to the amount of taxes required to be paid under Subsection (b). If the property owner complies with Subsection (b), the delinquency date for any additional amount of taxes due on the property is determined in the manner provided by Section 42.42(c) for the determination of the delinquency date for additional taxes finally determined to be due in an appeal under Chapter 42, and that additional amount is not delinquent before that date.

(b) Except as provided by Subsection (d), a property owner who files a motion under Section 25.25 must pay the amount of taxes due on the portion of the taxable value of the property that is the subject of the motion that is not in dispute before the delinquency date or the property owner forfeits the right to proceed to a final determination of the motion.

(c) A property owner who pays an amount of taxes greater than that required by Subsection (b) does not forfeit the property owner's right to a final determination of the motion by making the payment. If the property owner files a timely motion under Section 25.25, taxes paid on the property are considered paid under protest, even if paid before the motion is filed.

(d) After filing an oath of inability to pay the taxes at issue, a property owner may be excused from the requirement of prepayment of tax as a prerequisite to the determination of a motion if the appraisal review board, after notice and hearing, finds that such prepayment would constitute an unreasonable restraint on the property owner's right of access to the board. On the motion of a party, the board shall determine compliance with this section in the same manner and by the same procedure as provided by Section 41.4115(d) and may set such terms and conditions on any grant of relief as may be reasonably required by the circumstances.

Sec. 41.4115. Forfeiture of Remedy for Nonpayment of Taxes.

(a) The pendency of a protest under Section 41.411 does not affect the delinquency date for the taxes on the property subject to the protest. However, that delinquency date applies only to the amount of taxes required to be paid under Subsection (b) and, for purposes of Subsection (b), that delinquency date is postponed to the 125th day after the date one or more taxing units first delivered written notice of the taxes due on the property, as determined by the appraisal review board at a hearing under Section 41.44(c-3). If the property owner complies with Subsection (b), the delinquency date for any additional amount of taxes due on the property is determined in the manner provided by Section 42.42(c) for the determination of the delinquency date for additional taxes finally determined to be due in an appeal under Chapter 42, and that additional amount is not delinquent before that date.

(b) Except as provided in Subsection (d), a property owner who files a protest under Section 41.411 must pay the amount of taxes due on the portion of the taxable value of the property subject to the protest that is not in dispute before the delinquency date or the property owner forfeits the right to proceed to a final determination of the protest.

(c) A property owner who pays an amount of taxes greater than that required by Subsection (b) does not forfeit the property owner's right to a final determination of the protest by making the payment. If the property owner files a timely protest under Section 41.411, taxes paid on the property are considered paid under protest, even if paid before the protest is filed.

(d) After filing an oath of inability to pay the taxes at issue, a property owner may be excused from the requirement of prepayment of tax as a prerequisite to the determination of a protest if the appraisal review board, after notice and hearing, finds that such prepayment would constitute an unreasonable restraint on the property owner's right of access to the board. On the motion of a party, the board shall hold a hearing to review and determine compliance with this section, and the reviewing board may set such terms and conditions on any grant of relief as may be reasonably required by the circumstances. If the board determines that the property owner has not substantially complied with this section, the board shall dismiss the pending protest. If the board determines that the property owner has substantially but not fully complied with this section, the board shall dismiss the pending protest unless the property owner fully complies with the board's determination within 30 days of the determination.

If the TARB hearing is held after the delinquency date, generally after January 31 of the year immediately following the protest year, proof of timely payment may be required.⁴ Taxes paid after delinquency generally do not satisfy the requirements of the Tax Code.

If your protest alleges the failure of the TAD or the TARB to deliver a notice:

Be prepared to present your evidence concerning the notice. If the TARB panel determines that a notice was not delivered, the panel will immediately hold a hearing(s) on the substantive issues raised in your protest, such as value, exemptions, etc. You should come prepared for hearings on those substantive issues. If the panel does not find a violation concerning the delivery of a notice, the panel will not consider the substantive issues.

¹Sec. 41.45(e) of the Texas Property Tax Code, states: "(e) On request made to the appraisal review board 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 board shall postpone the hearing to a later date if the property owner or the owner's agent at any time 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 30 days after the date scheduled for the hearing when the postponement is sought 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. A request by a property owner for a postponement under this subsection may be made in writing, including by facsimile transmission or electronic mail, by telephone, or in person to the appraisal review board, a panel of the board, or the chairman of the board. The chairman or the chairman's representative may take action on a postponement under this subsection without the necessity of action by the full board if the hearing for which the postponement is requested is scheduled to occur before the next regular meeting of the board. The granting by the appraisal review board, the chairman, or the chairman's representative of a postponement under this subsection does not require the delivery of additional written notice to the property owner.

²**If you are unable to attend the hearing, the law allows you to submit your evidence in the form of a sa/ud delivered to TARB, before the hearing. A sa/ud declaration, testimony and evidence must be received before the hearing. SA/UD, testimony and evidence are not accepted via fax or email.**

Sworn affidavit must be signed under oath before a Notary Public other person authorized to administer oaths. The unsworn declaration does not require a notary. You must state in the sa/ud that either: 1) you do not intend to appear at the hearing; or 2) that you intend to appear at the hearing in person and that sa/ud may be used only if you do not appear at the hearing in person. If you state, you intend to appear at the hearing, in the sa/ud, TARB may consider the sa/ud only if you do not appear at the hearing in person. If you do not state in the sa/ud whether you intend to appear at the hearing, TARB shall consider the submission of the sa/ud as an indication that you do not intend to appear at the hearing. TARB is not required to hold the hearing at the scheduled time and may consider the sa/ud at a hearing designated for the specific purpose of processing affidavits. For your hearing, if not using the ARB EVIDENCE UPLOAD link on your tad.org dashboard account submit the original sa/ud containing all evidence, photos, arguments, exhibits and attachments to support your opinion of value, along with (4) sets of exact copies of said documents, to assist in giving the TARB three-member panel and the TAD appraiser adequate time to review each document, even if you have previously submitted the evidence. Paper evidence to be submitted, should be on 8.5" x 11" single sided paper. See special instructions, in section VI 5., above for electronic evidence presentation.

For more information see current Texas Property Tax Code, §41.45 and Comptroller's form 50-283, available online at:

[https://www.tad.org/wp-content/pdf/templates/PropertyOwner'sAffidavitOfEvidenceToTheAppraisalReviewBoard\(50-283\).pdf](https://www.tad.org/wp-content/pdf/templates/PropertyOwner'sAffidavitOfEvidenceToTheAppraisalReviewBoard(50-283).pdf)

SA/UD, testimony and evidence can be delivered in person, by mail, common or contract carrier, or uploaded to the ARB EVIDENCE UPLOAD link on your tad.org dashboard account.

To allow for processing all documents should be **received at least five (5) business days prior to scheduled hearing.**

- If delivered by mail, deliver to: TARB•P.O. Box 185519•Fort Worth, Texas•76181-0519
- If delivered in person, common or contract carrier: deliver to: TARB•2500 Handley Ederville Rd•Fort Worth, Texas•76118

- To help facilitate accurate processing, **ATTENTION:-TARB HEARING EVIDENCE** should be prominently displayed on the outside of the envelope.
- TAD.org Online Account Holders can upload, sa/ud testimony and evidence to their personal “My Dashboard” via the ARB EVIDENCE UPLOAD link, once the account has been scheduled.

³**A property owner may have another person appear at the hearing as the owner’s agent**, but the TARB needs to know the person is properly authorized. In most instances, a property owner must designate an agent in writing using the Comptroller’s form 50-162. Formats other than form 50-162 are generally not acceptable authorization. Forms are available at our office or online at <https://comptroller.texas.gov/forms/50-162.pdf>. The form must be signed by the owner and must be filed at or before the hearing. This is particularly true when an agent is a professional tax consultant, or other person not shown as an owner on the property’s deed (**including the owner’s spouse**). If the agent is an owner or authorized employee of the property owner’s business or the owner’s attorney licensed to practice in Texas, the TARB may accept other evidence of the agent’s authority. Failure to provide authorization at the time of the hearing will result in the dismissal of the case.

⁴**Sec. 31.02. Delinquency Date.**

(a)Except as provided by Subsection (b) of this section and by Sections 31.03 and 31.04 of this code, taxes are due on receipt of the tax bill and are delinquent if not paid before February 1 of the year following the year in which imposed. (See Chapter 31 of the current Texas Property Tax Code for other information that may pertain to your situation or you have the right to consult with a lawyer or property tax consultant for assistance or information regarding other laws that may affect your specific situation.)

Texas Property Tax Code is available at <https://comptroller.texas.gov/taxes/property-tax/legal-resource.php>

Attention, non-english speaking property owners and representatives: TARB does not provide interpreters. It is your responsibility to provide an interpreter if you require one.

For hearing impaired needing sign language interpreter, please call 817-284-8884 or email arbreschedule@tad.org five (5) business days prior to scheduled hearing. If emailing, please put “Sign Language Interpreter Needed” in the subject line, and state request in the body.

The Comptroller’s pamphlet and TARB’s hearing procedures are enclosed with the Notice of Protest Hearing. **TARB does not provide TAD evidence, 41.461(a)(2) materials.** To get that information for your property from TAD, go to <https://www.tad.org> to create an account or sign in to your existing account. **You may also ask TAD to provide the evidence, 41.461(a)(2) materials, by regular first-class mail or in person at TAD Customer Service counter.**

IMPORTANT INFORMATION REGARDING YOUR UPCOMING HEARING

PRIOR TO SCHEDULED HEARING DATE

A. EVALUATE NEED FOR A HEARING:

If you decide a protest on your account is no longer necessary and you have not received, signed and returned, a Settlement and Waiver of Protest form from TAD, your protest can be closed by selecting one of the two methods below.

1. Complete and return enclosed yellow postcard, or
2. Send an email to: WITHDRAWPROTEST@TAD.ORG
 - Place account number in the subject line
 - State request in body of email
 - Submit email five (5) business days prior to scheduled hearing to allow for processing

B. SELECT METHOD OF DELIVERY OF EVIDENCE:

Keep copies of all documents and use delivery method that confirms TARB receipt.

Regardless of submittal method, evidence must be in the possession of TARB, to be considered at the scheduled hearing.

1. **ELECTRONIC (preferred method)** – if not appearing in person at the hearing, your upload must contain a sa/ud, testimony and evidence.

- Upload Hearing Evidence to each protested account on your tad.org dashboard.
 - Five (5) business days prior to the scheduled hearing date, to allow for processing.
 - Apple Office/MAC Office Products are not compatible.
 - Adjust your source or upload device to minimize file size.
 - One multipage PDF document is recommended, **not** multiple one page PDF documents.
 - Individual documents must be no larger than 5MB.
 - Photos must be resized to no larger than 2MB.
 - Files cannot be zipped.
 - Bring your **presentation** copy on either a flash drive or CD/DVD **and** either upload an exact copy of the presentation to the ARB Evidence Upload link on your tad.org dashboard or bring one exact paper copy of the presentation.
 - **TARB will not accept the flash drive, CD or DVD as your copy of the ARB permanent record evidence.**

2. **PAPER** – if not appearing in person at the hearing, and want to submit required documents via paper, your packet must contain a sa/ud.

- Not accepted via fax or email.
- Submit paper evidence and or sa/ud via **drop box** at least **five (5)** business days prior to scheduled hearing date, to allow for and processing.
 - Paper evidence can be placed in drop box at:

TARB-HEARING EVIDENCE

2500 Handley Ederville Rd
Fort Worth, Texas 76118

Evidence envelope should be clearly labeled with:

- ✓ Account number
- ✓ Name
- ✓ Telephone number

- TARB suggests **mailing** paper sa/ud, testimony and evidence at least **eight (8)** business days prior to scheduled hearing date, to allow for processing.

Paper evidence can be mailed to:

TARB-Hearing Evidence

P.O. Box 185519
Fort Worth, Texas 76181-0519

If sent by common or contract carrier the address is:

TARB-Hearing Evidence

2500 Handley Ederville Rd
Fort Worth, Texas 76118

3. **IN PERSON**

- If appearing in person for your hearing and **not** using the electronic presentation method. Bring original and four (4) copies of evidence, two (2) copies of any photos to be presented
- If appearing in person for your hearing and using the electronic **presentation** method. Bring your presentation on a flash drive, CD or DVD **and** either upload an exact copy of the presentation to the ARB Evidence Upload on your tad.org dashboard or bring one exact paper copy of the presentation. **TARB will not accept the flash drive, CD or DVD as your copy of the ARB permanent record evidence.**

DAY OF HEARING, FOR IN PERSON HEARING

- ❖ The panel rooms are small, to provide ample space for all parties, it is suggested no more than two persons appear to represent the property.
- ❖ Arrive at 2500 Handley Ederville Road, from your car, call the number on your Notice of Protest Hearing, to check in.

Your hearing will:

- Last no longer than **15 minutes in total**.
 - Each party will have 5 minutes to allocate as they choose, for presentation of evidence, rebuttal and closing statements.
 - Typically:
 - 2 minutes to each party for presentation of evidence
 - 2 minutes to each party for rebuttal
 - 1 minute to each party for closing statement
- While you wait, organize your:
 - Thoughts • Testimony • And any handouts you may have to distribute.
- The TARB will:
 - Give you the opportunity to present your evidence first
 - It will then give TAD an opportunity to present their evidence
 - They will ask clarifying questions/deliberate/determine a recommended value.
- You will receive a copy of the recommendation before you leave.
- Wait time could be up to two hours from scheduled hearing time.
- To avoid a crowded lobby, we ask that you remain in your car, until we have called you back with further instructions, when a panel is available.



Property Taxpayer Remedies

Property Tax Assistance • January 1, 2022

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.

The notice will also include the date and place the appraisal review board (ARB) will begin hearing protests and an explanation of the availability and purpose of an informal conference with the appraisal district to resolve your concerns before your ARB hearing. 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 incorrect appraised value and/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. 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.

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

- the value the appraisal district placed on your property is too high and/or your property is unequally appraised;
- the appraisal district denied a special appraisal, such as open-space land, or incorrectly denied or modified 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 incorrect appraised value and/or unequal appraisal will allow you to present the widest types of evidence and preserve your full appeal rights.

How to Resolve Concerns Informally

Appraisal districts will informally meet with you and try to resolve your objections prior to your ARB hearing. You must request the informal conference with the appraisal district on either your Notice of Protest form or in writing before your scheduled hearing date. 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.

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. The local administrative district judge, or the judge's designee, appoints ARB members, including special panel ARB members to hear complex property protests.

The ARB must adopt and follow certain hearing 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 must file your *Notice of Protest* with the ARB no later than May 15 or 30 days after the appraisal district mailed the *Notice of Appraised Value*, whichever is later. 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 adopted 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, videoconference or by filing a written affidavit. To appear by telephone conference call or videoconference, 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. ARBs in counties with populations less than 100,000 that also lack the technological capabilities for videoconferences are not required to provide them.

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/.

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.

Limited Binding Arbitration

After you have filed a notice of protest and if you believe your ARB or chief appraiser failed to comply with a procedural requirement relating to your protest, you may file a request for limited binding arbitration (LBA) to compel the ARB or chief appraiser to comply with certain procedural requirements.

To request LBA, you must file a Request for Limited Binding Arbitration. Additional information about filing a LBA request, including filing deadlines and fees, can be found on the Comptroller’s website at comptroller.texas.gov/taxes/property-tax/.

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. In counties with a population of 120,000 or more, you or your agent can request to receive order of determination by email. If you are dissatisfied with the order of determination, there are three options to appeal. Any ARB decision can be appealed to the state district court in the county in which the property is located. Depending on the facts and the type of property, you may be able to appeal to the State Office of Administrative Hearings (SOAH) or to binding arbitration.

Additional information about appealing an ARB decision, including filing deadlines and fees, can be found on the Comptroller’s website at comptroller.texas.gov/property-tax/protests/.

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 in English at surveymonkey.com/r/surveyarb and in Spanish at surveymonkey.com/r/Spanishsurveyarb. 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 taxpayer liaison officer or

the local administrative district judge. 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/. 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/

 Sign up to receive email updates on the Comptroller topics of your choice at comptroller.texas.gov/subscribe/.

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800-252-5555.