



# APPRAISAL REVIEW BOARD OF DALLAS COUNTY PROTEST HEARING PROCEDURES

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

Beyond informal hearings, protests will be heard by the ARB. The ARB is mandated by state law to begin hearings in May and to conclude them by the middle of July. Members of the ARB are not employees or officers of any political subdivision that assesses or collects property taxes, nor are they employees or officers of the appraisal district. There are 102 ARB members appointed by the Local Administrative District Judge of Dallas County. They are a body of citizens appointed to impartially resolve protests filed by property owners within the appraisal district. The ARB hears protests concerning property values and other determinations made by the Dallas Central Appraisal District in the context of appraising properties for taxation. The ARB cannot hear matters concerning tax rates, the amount of taxes due, the ability to pay taxes or the manner in which tax monies are spent. ARB members have no responsibility for, or control over, appraisal district operations. For that reason, these topics may not be included in your protest. Throughout the year, the ARB holds monthly meetings to handle business brought before it. The ARB has specific duties outlined in the Texas Property Tax Code (Tax Code).

## SECTION 2. ARB DUTIES

Statutory Duties of an ARB: Each ARB member is responsible for ensuring that he or she understands the statutory duties of the ARB and shall comply with all statutory requirements in performing statutory duties as a member of the ARB.

Notices Required under the Tax Code: Each ARB member is responsible for obtaining and maintaining familiarity with notices required under the Tax Code. If an ARB member has reason to believe that any notice that is required by law to be provided by the ARB is not being provided or does not meet the requirements of applicable law, the ARB member shall promptly notify the ARB chair. The ARB chair shall investigate each such report and take appropriate action to correct all verified problems.

## SECTION 3. ARB MEMBERSHIP

Administration of Members: ARB members are not provided any statutory role in the process for the administration of applications or requests for appointment for membership on the ARB. ARB members are appointed by the local administrative district judge. If an ARB member is contacted by an individual regarding requesting an appointment to the ARB, the member shall direct the individual to the person designated to receive applications or requests for appointment for the ARB.

Conflicts of Interest: Each ARB member is responsible for ensuring that he or she does not have any conflict of interest that results in ineligibility to serve on the ARB or restricts or prohibits the ARB member's participation in ARB activities, such as participation in the determination of a taxpayer protest. An ARB member must promptly report any conflict of interest to the ARB chair in addition to any other individual or entity as may be provided by law. The chair shall ensure prompt notification of reported conflicts of interest to the appropriate individuals. If an ARB member discovers before or during a protest hearing that a conflict of interest exists, the member may not participate in a protest hearing. If the conflict exists due to the provisions of the Local Government Code Chapter 171, an affidavit must be filed with the secretary of the ARB. The affidavit must be filed as soon as the conflict is identified, even if it requires a delay in the conduct of the hearing. If the conflict arises from Tax Code Section 41.69, no affidavit must be filed; however, the ARB member must recuse himself or herself immediately from the hearing and report the conflict to the chair or secretary of the ARB. ARB members must remember that while Local Government Code Chapter 171 addresses matters of "substantial interest," Tax Code Section 41.69 applies to any protest in which an ARB member is interested (i.e. there is no requirement under Tax Code 41.69 that the interest be substantial). Therefore, while a conflict of interest under Local Government Code Chapter 171 may not prohibit an ARB member from participation in a protest, Tax Code 41.69 may still prohibit participation. Section 41.69 also prohibits a member from participating in a hearing if involves certain relatives of the member. If an ARB member has a question as to whether or not he or she has a conflict of interest that might prohibit his or her involvement, the member shall immediately contact the ARB chair to address the matter. In the recusal process, the ARB member not only may not vote on the matter that is the subject of the protest, but also may not hear or deliberate on the protest.

Ex Parte and Other Prohibited Communications: ARB members shall not engage in prohibited ex parte or other communications. If an ARB member is approached by one or more individuals that appear to be engaging or attempting to engage in a prohibited communication, the ARB member shall immediately remove himself or herself from the conversation. ARB members must sign an affidavit to such prior to each formal hearing.

## SECTION 4. NOTIFICATION

In accordance with Texas law, a property owner may protest any of the nine issues listed below, in writing, each year, before the Appraisal Review Board (ARB). The written protest must be filed on or before May 15th or not later than the 30th day after the date a notice was mailed to the property owner. The nine issues to protest are: 1) determination of appraised value of the owner's property;

2) unequal appraisal of the owner's property; 3) inclusion of the owner's property on the appraisal records; 4) denial of a total or partial exemption; 5) denial of agricultural, open-space or timber valuation; 6) identification of the taxing units in which the property is taxable; 7) determination of ownership of the property; 8) determination that a change of use of land has occurred as it relates to agricultural, open-space or timber valuation; 9) any other action of the Chief Appraiser, appraisal district or Appraisal Review Board that adversely affects the property owner. If you protest for any of the above reasons, you will be sent a hearing notification, which schedules your hearing at least 15 days in advance. You may waive your right to 15 day notice and will be scheduled for an earlier hearing if time is available. If you do not receive a hearing notification within a reasonable time period, you should contact the appraisal district. The ARB will not accept protest filings by facsimile or e-mail. Many protests can be resolved in an informal hearing with a district appraiser, provided the property owner supplies documentation to support his/her claim. **For an informal hearing, the property owner may visit with an appraiser about their property any business day. No appointment is necessary as it is a first come, first serve basis; however, it must be at least one business day prior to your formal hearing date. You cannot meet informally with an appraiser the day of your scheduled hearing.** If you and the appraiser reach an agreement, you will both sign a consent form and the value agreed upon will be the final value. If resolution of the protest cannot be reached at the informal hearing, you will then need to appear before the ARB at your scheduled hearing time.

#### **SECTION 5. FORMAT OF HEARINGS**

A hearing before the ARB is not as formal as a court of law hearing; however, certain procedures must be followed. The ARB uses Robert Rules of Order, Uniform Code of Parliamentary Procedures, when conducting its hearings. The hearing is open to the public and is generally held before a three-member panel who will hear evidence from both the property owner and the appraisal district and will arrive at a ruling of determination. At the formal ARB hearing, the ARB may prohibit the carry of handguns by those licensed to carry in that area where a meeting or hearing is being conducted. Notice will be posted that the ARB hearing rooms.

#### **SECTION 6. LENGTH OF HEARINGS**

Hearings before the ARB are held from May to mid-July from 8:00am to 4:00pm each day. The ARB must hear a large number of protests in a relatively short time. The ARB must approve the appraisal records by July 20. Consequently, the ARB must be fairly rigid in maintaining its schedule. The ARB cannot set each protest hearing at a time that is convenient for the property owner. Usually the ARB hearing is scheduled for 15 minutes. The ARB allows the property owner 5 to 7 minutes to present relevant evidence and then the appraisal district is allotted the same amount of time. Hearing time limits must be strictly enforced due to the large number of protests. The ARB may set other time limits for the hearing based on the size and complexity of the property at issue. Weekend ARB hearings are offered upon request on designated dates. If you are disabled and cannot attend the hearing or need special services please contact the ARB or the Assistant Director of Administration at (214) 631-0520 at least three days before the scheduled hearing. Hearings are scheduled at specific times. It is most important to be on time for your hearing. All scheduled hearings will be held regardless of your presence. Failure to appear at your hearing in person, or not mailing a sworn affidavit containing evidence to support your protest, by authorized agent or representative, could result in the dismissal of your protest.

#### **SECTION 7. CONDUCT OF ARB HEARINGS (FORMAL HEARINGS)**

At beginning of the hearing, it will be stated that the ARB panel will be hearing the protest. The ARB does not work for the appraisal district and is appointed to perform an independent review of the protest. At the end of the hearing, the party may complete a survey regarding their experience. The survey is voluntary. The party has the right to appeal the ARB decision. Appeal information will be provided to the party with the ARB determination.

Conducting Hearings Open to the Public: For most protest hearings, the hearing should be conducted in the following order:

- a. Panel Chair commences the hearing open, reads the introductory statement, and announces the property location, owner, and other identifying information and reviews the protest in question.
- b. Panel Chair announces the exchange of all written and electronic material by all parties.
- c. Panel Chair verifies and attests the signature on the Sworn Affidavit of Testimony from the property owner and recognizes any witnesses. Panel Chair then introduces the Ex Parte Affidavit and states that the ARB members on the hearing panel have not communicated with anyone about the protest and asks the panel members to attest their ARB signatures on the Ex Parte Affidavit. Panel Chair also asks the appraiser to attest their signatures on all affidavits.
- d. Panel Chair welcomes the parties and explains the content of the hearing procedures, time limits for the hearing that apply on each party, and other relevant matters.
- e. Panel Chair asks if the 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. Panel Chair informs all parties that all testimony must be given under oath.
- g. Panel Chair states that property owner or agent shall present his/her case or property owner first or property owner may elect otherwise.
- h. The property owner or agent shall present evidence (documents and/or testimony). At the end of the presentation, Panel Chair states that an opinion of value from the property owner must be stated.
- i. Panel Chair offers the appraisal district representative they may cross-examine the property owner, the agent, or the representative and/or witnesses.

- j. Panel Chair calls on the appraisal district representative to present evidence (documents and/or testimony). At the end of the presentation, Panel Chair asks for an opinion of value (if applicable) for the property that must be stated.
- k. Panel Chair offers the property owner or agent they may cross-examine the appraisal district representative and/or any witnesses. Members of the ARB shall not be examined or cross-examined by parties.
- l. Panel Chair asks for rebuttal evidence from the property owner or agent.
- m. Panel Chair asks for rebuttal evidence from the appraisal district representative.
- n. Panel Chair offers the property owner or agent to make its closing arguments, if any, and state the ARB determination being sought.
- o. Panel Chair offers the appraisal district representative to make its closing arguments, if any, and state the ARB determination being sought.
- p. Panel Chair shall state that the hearing is closed.
- q. The ARB or panel shall deliberate orally. No notes, text messages, or other forms of communication are permitted.
- r. Panel Chair shall ask for motions for each separate matter that was the subject of the protest hearing. The motion should include the exact value or issue to be determined. A vote shall be taken and recorded by a designated district staff person or ARB member. Separate motions and determinations shall be made for each protested issue.
- s. Panel Chair should thank the parties for their participation.
- t. Panel Chair shall announce the determination(s) of the ARB hearing panel and state that an order determining protest will be sent by certified mail to the property owner.

The property owner or agent and the appraisal district representative are prohibited from debating each other. All communications must be directed to the ARB members, except for examination or cross-examination during testimony of witnesses or parties testifying at the hearing. A property owner is entitled to elect to present the owner's case either before or after the appraisal district presentation.

If computer screens are used by ARB members during ARB hearings for reviewing evidence and other information, computer screens also must be available to property owners and agents at the hearings to view the same information that is presented to the ARB members by the appraisal district staff. This requirement is met if the property owner or agent can see all information displayed on at least one computer screen in the hearing location. This can be achieved using a projection system to display the computer screens for all parties to view (there is no requirement that the property owner or agent be provided a separate screen. The ARB and the appraisal district uses audiovisual equipment in the hearing and it shall provide audiovisual equipment of the same general type, kind and character for use by the property owner or agent during the hearing. A property owner or agent may bring their own audiovisual equipment for their presentation but must provide their own Internet access, if needed, through their own service provider. The property owner or agent may not access the appraisal district office's network or Internet connection nor any of the appraisal district's technology or equipment other than that made available by the appraisal district.

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. Records for each ARB proceeding must be kept according to Tax Code Section 41.68 and Comptroller Rule 9.803. The secretary of the ARB is responsible for ensuring proper record keeping, maintenance, and retention.

Conducting Telephone Hearings: A property owner initiating a protest is entitled to appeal to offer evidence or argument by affidavit without personally appearing. A property owner wishing to appear for a hearing by telephone conference call must notify the Appraisal Review Board (ARB) in writing not later than the tenth day before the date of the hearing, and provide any evidence in the form of an affidavit filed before the hearing begins. A property owner is encouraged to submit an affidavit at least five (5) days before a scheduled hearing to ensure adequate time for processing. An affidavit or accompanying document should state the property owner's name, address, property account number and telephone number. The property owner must attest to the affidavit before an officer authorized to administer oaths, therefore the affidavit must be notarized. The property owner does not waive the right to appear in person by telephone conference call. For purposes of scheduling the hearing, the property owner must state in the affidavit that the property owner does not intend to appear at the hearing or that the owner intends to appear at the hearing in person or by telephone call, and that the affidavit may be used only if the owner does not appear in person. If the property owner does not state in the affidavit whether the owner intends to appear at the hearing and has not elected to appear by telephone conference call, the ARB will consider the submission of the affidavit as an indication that the owner does not intend to appear at the hearing. The ARB shall consider an affidavit at a scheduled hearing and may consider it at a hearing designated for the specific purpose of processing affidavits when the owner states in the affidavit that the owner does not intend to appear at the hearing or does not state whether the owner intends to appear at the hearing or does not state whether the owner intends to appear at the hearing in the affidavit and has not elected to appear by telephone conference call. If a property owner elects to have a hearing on a protest conducted by telephone conference call, the appraisal review board shall provide a telephone number XXX-XXX-XXXX and a PIN # for the property owner to call and participate in the hearing. The hearing will be held in a location equipped with telephone equipment that allows each board member and the other parties to the protest who are present at the hearing to hear the property owner offer argument. If a panel is not available to hold the hearing right away, the ARB member or staff member answering the call will advise the property

owner that the owner may be placed on hold. The owner is responsible for staying on the line and listening for the panel to connect. If the ARB cannot reconnect with the owner, the owner will forfeit the opportunity to participate in the hearing by telephone. If a property owner not represented by an agent has had to wait more than two hours from the time scheduled for his/her hearing and the hearing has not begun, the owner may terminate the call if he/she is on hold. The owner should promptly call the ARB and state that he/she is exercising the right to request a postponement of the hearing. The property owner is responsible for providing access to another person that the owner invites to participate in the hearing. The property owner is responsible for ensuring a clear connection from his/her end of the telephone connection; (a) the property owner should use a land-line telephone or, if the owner uses a cell phone, he/she should call from a 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. (b) The owner should separate himself/herself from background noises like televisions, barking dogs, or noises that might interfere with the panel's ability to hear and understand the owner. (c) If a call is dropped or if the property owner's speech is garbled or unintelligible, the ARB panel may terminate the call and either try to call the property owner back or wait for the property owner to call again. If the connection cannot be reestablished within five minutes, the panel will proceed with the hearing and the owner will have no further opportunity to participate in the hearing by telephone. (d) If the call is dropped or disconnected the property owner should immediately call the ARB back. They can use the same phone number provided and the same PIN # provided to call back the ARB. The PIN # will active for that hearing time only. (e) During an attempt to establish a reconnection, the hearing will continue but no evidence, argument or discussion will take place. If no reconnection is established, the panel will conduct the hearing(s) via appearance by affidavit or if no affidavit has been submitted, the panel will make a recommendation with the information, evidence and testimony available. If the property owner provides documents, photographs, tables or other items with his/her affidavit, the owner should label those items prominently with the first being labeled PO Ex. 1, the second being labeled PO Ex. 2, etc. If the owner wishes to emphasize certain portions of an item, the owner should highlight those portions or otherwise set them off with colored marking. The owner should be specific and identify the evidence being submitted, ie. photographs, closing statement, sales comparisons, etc. The Appraisal District should provide documents in the same manner. During the hearing, the owner, the panel members and the representatives of the Appraisal District should refer to the items by their exhibit numbers. The Texas Comptroller of Public Accounts, Property Tax Assistance Division, has a Form 50-283, Property Owner's Affidavit of Evidence, which can be used to submit your evidence to the Appraisal Review Board. The form is available on the Comptroller's website, [www.comptroller.texas.gov/taxes/property-taxes/forms/](http://www.comptroller.texas.gov/taxes/property-taxes/forms/). The ARB will accept the following electronic file types on CD and USB flash drives only: Pictures: .jpg, .jpeg, .bmp, .tif; PDF: .pdf; Excel: .xls, .xlsx; Documents (Word, Text): .doc, .docx, .rtf, .txt. The chief appraiser may inspect the affidavit and is entitled to a copy on request. A property owner may not offer evidence by telephone. Evidence includes facts and opinions. The owner may comment on evidence that is presented through an affidavit or by the Appraisal District. Panel members will not ask a property owner to present evidence by telephone. Once a telephone hearing has been conducted by a panel, no additional hearing will be conducted unless the ARB should decide not to approve the panel's recommendation. If the panel determines that the property owner has wholly or partially forfeited the right to participate in a hearing by telephone, the panel will proceed to hear or dismiss the protest without the participation or further participation of the property owner. The panel's decision will not be changed even if the property owner successfully contacts the ARB by telephone at a later time.

Conducting Hearings Closed to the Public: A joint motion by the chief appraiser and the property owner is required to request that the hearing be closed due to intent to disclose proprietary or confidential information that will assist the ARB in determining the protest. The ARB or panel chair shall convene the hearing as an open meeting and then announce that the meeting will be closed to the public as permitted by Tax Code Sections 41.66(d) and (d-1). Only the parties to the protest, their witnesses, and the ARB members are permitted to stay in the hearing room. The same order of proceedings as for hearings open to the public should be followed. The secretary of the ARB is responsible for ensuring that a separate tape recording or written summary of testimony is kept for the closed meeting in accordance with the provisions of Comptroller Rule 9.803 generally. The proprietary or confidential evidence presented at the hearing giving rise to the closed hearing is confidential according to Tax Code Section 22.27 and shall be marked as "confidential" and maintained as confidential in the ARB records for proper handling. At the conclusion of the hearing, the ARB panel shall confirm with the parties that all proprietary and confidential information has been appropriately identified by the ARB. The confidentiality of the information must be maintained by the ARB members and disclosed only as provided by law. After deliberation, the ARB shall reconvene in open meeting and vote or take final action on the protest deliberated in the closed meeting. There must be no mention of the proprietary or confidential information during the open meeting.

Right to Examine and Cross-Examine Witnesses or Other Parties: Tax Code Section 41.66(b) states that "each party to a hearing is entitled to offer evidence, examine or cross-examine witnesses or other parties, and present argument on the matters subject to the hearing." The ARB may not prohibit this entitlement in any way; however, it may enforce time limits and dictate the order of ARB hearings for witness examination and cross-examination. The parties should be advised in advance of any time limitations the ARB has determined to impose regarding the presentation of evidence.

Party's Right to Appear by an Agent: A property owner may appoint an agent using an official form that is available from the district. The ARB shall accept and consider a motion or protest filed by an agent if an agency authorization is filed at or before the hearing on the motion or protest. The ARB may not require that an agency authorization be filed at an earlier time. The ARB may not require a person to designate an agent to represent the person in a property tax matter other than as provided by Tax Code Section 1.111.

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

## **SECTION 8. ARB HEARINGS (FORMAL HEARINGS)**

Scheduling Hearings Generally: The ARB shall schedule a hearing when a timely notice of protest is filed and, in doing so, may be provided with clerical assistance by the appraisal district.

Scheduling Hearings for Property Owners not Represented by Agents: Pursuant to Tax Code Section 41.66(i), hearings filed by property owners not represented by agents designated under Tax Code Section 1.111 shall be scheduled for a specific time and date. More than one protest may be scheduled for hearings at the same time and date; however, if a hearing for a property owner is not started by an ARB panel or the full ARB within two hours of the scheduled hearing time, the ARB is required to postpone the hearing, if a postponement is requested by the property owner. The request for postponement must contain the mailing address and email address of the person requesting the postponement. The ARB shall respond in writing or by email to the request for postponement not later than the seventh day after the date of receipt of the request.

Scheduling Hearings for Multiple Accounts: If requested by a property owner or a designated agent, hearings on protests concerning up to 20 designated properties shall be scheduled on the same day by the ARB. The request must meet all requirements of Tax Code 41.66(j), including the required state, statement in boldfaced type: "request for same-day protest hearings." No more than one such request may be filed in the same tax year by a property owner or a designated agent. Also pursuant to Tax Code Section 41.66(j), the ARB may schedule hearings on protests concerning more than 20 properties filed by the same property owner or designated agent and may use different panels to conduct the hearings based on the ARB's customary scheduling. The ARB may follow the practices customarily used in the scheduling of hearings under Tax Code Section 41.66(j). The ARB shall schedule Tax Agent hearings before multiple hearing panels. Agents are encouraged to contact the ARB in advance to discuss the number of panels that may be used for their protest hearings.

Panel Assignments: If an ARB sits in panels as authorized by Tax Code Section 41.45(d), protests shall be assigned randomly, except that the ARB, with or without clerical assistance from the staff of the appraisal district, may consider the type of property or the protest grounds in order to assign the protest to a panel with members who have particular expertise. Once a protest is scheduled to be heard by a specific panel, it shall not be reassigned to another panel without the consent of the property owner or a designated agent. If the ARB has cause to reassign a protest to another panel, the owner or designated agent may agree to the reassignment or request a postponement of the hearing. The ARB is required to postpone the hearing if requested in this situation. Pursuant to Tax Code Section 41.66(k), "[a] change of members of a panel because of a conflict of interest, illness, or inability to continue participating in hearings for the remainder of the day does not constitute reassignment of a protest to another panel."

Postponements Under Tax Code Section 41.45(e): A property owner who is not represented by an agent under Tax Code Section 1.111 is entitled to one postponement of a hearing without showing cause, if the request is made before the date of the hearing. The request may be made in writing, including by facsimile transmission or electronic mail, by telephone, or in person to the ARB, an ARB panel, or the ARB chair. If the hearing for which the postponement is requested is scheduled to occur before the next regular meeting of the ARB, the chair or the chair's representative may take action on the request for postponement without the necessity of action by the full ARB. Unless the date and time of the hearing as postponed are agreed to by the ARB chairman or the chairman's representative, the property owner, and the chief appraiser, the hearing may not be postponed to a date less than 5 or more than 30 days after the date scheduled for the hearing when the postponement is sought. In addition and without limit as to the number of postponements, the ARB shall postpone a hearing if the property owner or his/her designated agent at any time shows good cause, as defined in Tax Code Section 41.45(e-2). If the hearing for which the postponement is requested is scheduled to occur before the next regular meeting of the ARB, the chair or the chair's representative may take action on the request for postponement without the necessity of action by the full ARB. Unless the date and time of the hearing as postponed are agreed to by the ARB chairman or the chairman's representative, the property owner, and the chief appraiser, the hearing may not be postponed to a date less than 5 or more than 30 days after the date scheduled for the hearing when the postponement is sought. In addition and without limit, the ARB shall postpone a hearing if the chief appraiser consents to the postponement. The request may be made in writing, including by facsimile transmission or electronic mail, by telephone, or in person to the ARB, an ARB panel, or the ARB chair. If the hearing for which the postponement is requested is scheduled to occur before the next regular meeting of the ARB, the chair or the chair's representative may take action on the request for postponement without the necessity of action by the full ARB. Unless the date and time of the hearing as postponed are agreed to by the ARB chairman or the chairman's representative, the property owner, and the chief appraiser, the hearing may not be postponed to a date less than 5 or more than 30 days after the date scheduled for the hearing when the postponement is sought.

Postponements Under Tax code Section 41.45 (e-1): a property owner or a person designated by the property owner as the owner's agent to represent the owner at the hearing who fails to appear at the hearing is entitled to a new hearing if the property owner or the owner's agent files, not later than the fourth day after the date the hearing occurred, a written statement with the ARB showing good cause, as defined in Tax Code Section 41.45(e-2), for the failure to appear and requesting a new hearing.

Postponements Under Tax Code Section 41.45(g): The ARB must postpone a hearing to a later date if: (1) the owner of the property or the owner's agent is also scheduled to appear at a hearing on a protest filed with the ARB of another appraisal district; (2) the hearing before the other ARB is scheduled to occur on the same date as the hearing set by this ARB; (3) the notice of hearing delivered to the property owner or the owner's agent by the other ARB bears an earlier postmark than the notice of hearing delivered by this ARB or, if the date of the postmark is identical, the property owner or agent has not requested a postponement of the other hearing; and (4) the property owner or the owner's agent includes with the request for a postponement a copy of the notice of hearing delivered to the property owner or the owner's agent by the other ARB.

Postponements Under Tax Code Section 41.66(h): The ARB shall postpone a hearing (one time only) if the property owner requests additional time to prepare for the hearing and establishes that the chief appraiser failed to comply with Tax Code Section 41.461. Only the property owner may request a postponement for this reason. A request for postponement of a hearing must contain the mailing address and e-mail address of the person requesting the postponement. An appraisal review board shall respond in writing or by e-mail to a request for postponement of a hearing not later than the seventh day after the date of receipt of the request. The ARB shall respond in writing or by email to the request for postponement not later than the seventh day after the date of receipt of

Postponements Under Tax Code Section 41.66(i): Hearings on protests filed by property owners not represented by agents designated under Tax Code Section 1.111 shall be scheduled for a specific time and date. More than one protest may be scheduled for hearings at the same time and date; however, if a hearing for a property owner is not started by an ARB panel or the full ARB within two hours of the scheduled hearing time, the ARB is required to postpone the hearing, if a postponement is requested by the property owner. The request for postponement must contain the mailing address and email address of the person requesting the postponement. The ARB shall respond in writing or by email to the request for postponement not later than the seventh day after the date of receipt of the request.

Postponements Under Tax Code Section 41.66(k): If a protest is scheduled to be heard by a particular panel, the protest may not be reassigned to another panel without the consent of the property owner or designated agent. If the ARB has cause to reassign a protest to another panel, a property owner or designated agent may agree to reassignment of the protest or may request that the hearing on the protest be postponed. The ARB shall postpone the hearing on that request. A change of members of a panel because of a conflict of interest, illness, or inability to continue participating in hearings for the remainder of the day does not constitute reassignment of a protest to another panel. The request for postponement must contain the mailing address and email address of the person requesting the postponement. The ARB shall respond in writing or by email to the request for postponement not later than the seventh day after the date of receipt of the request.

Determination of Good Cause under Tax Code Section 41.44(b): "Good cause" for filing late protests is not defined in Tax Code Section 41.44(b). Claims of good cause for late-filed protests should be carefully considered and standards in making determinations of good cause under Tax Code Section 41.44(b) should be uniformly applied. The ARB should give due consideration to good cause claims in such a manner that properly respects the rights of property owners while not undermining or contravening laws related to filing deadlines or the orderly and expeditious fulfillment of ARB duties. Circumstances that the ARB has recognized as good causes for postponements include the following: 1) being on active military duty; 2) being in the hospital or under doctor's care during the protest hearing period; 3) a death in the immediate family; 4) being on judicial or legislative service or in a pending court hearing; 5) failure to receive administrative due process; or 6) other matters of good cause as determined by the ARB. The ARB must be notified of a request for postponement prior to the scheduled hearing date. The property owner should submit written documentation to verify the request. For good cause hearings, documentation must be received prior to the ARB approval of the appraisal records.

## **SECTION 9. EVIDENCE CONSIDERATION**

A Party's Right to Offer Evidence and Argument: The ARB may not prohibit a party's right to offer evidence and argument. However, the ARB may enforce time limits and dictate the order of ARB hearings. To the extent possible, the parties should be advised in advance of any time limitations the ARB has determined to impose regarding the presentation of evidence and argument. The ARB should, schedule permitting, provide as much time as possible to each party to a hearing to fully present evidence and offer argument.

Prohibition of Consideration of Information Not Provided at the ARB Hearing: In a protest hearing, the ARB will not consider any appraisal district information on a protest that was not presented to the ARB during the protest hearing. In order for any appraisal district record (i.e., appraisal roll history, appraisal cards) to be considered by the ARB, it must be presented as evidence by or on behalf of a party (e.g. chief appraiser, appraisal district representative, property owner, agent, or witness) at the protest hearing.

Exclusion of Evidence Required by Tax Code Section 41.67(d): If it is established during a protest hearing that information was previously requested under Tax Code Section 41.461 by the protesting party and that the information was not made available to the protesting party at least 14 days before the scheduled or postponed hearing, the requested information not made available may not be used as evidence in the hearing. The ARB shall make a determination to exclude evidence under Tax Code Section 41.67(d) only if evidence presented at the hearing establishes that: (1) the information sought to be excluded as evidence was not made available at least 14 days before the hearing; and (2) the information sought to be excluded as evidence was previously requested by the protesting party. All requests made under Section 41.461 must be physically picked up at the appraisal district office.

Evidence presented at a hearing should be relevant to the grounds stated in the written notice of protest. Property is generally appraised as of January 1, and changes that occur after January 1 are not relevant. A property owner has the right to appear for a hearing by filing an affidavit with the ARB instead of coming in person or sending an agent. An affidavit must: identify the property owner by name and address; state the account number and description of the property; state the date and time of the hearing; and state whether the property owner plans to attend the hearing in person. A form for an affidavit (Form No. 50-283) is available from the appraisal district. An affidavit must be received by the ARB prior to the scheduled time for the hearing.

Before or immediately after the ARB hearing begins, the property owner or the owner's agent and appraisal district shall provide the other with a duplicate set of all evidentiary materials to be presented at the hearing for the ARB's consideration. Each party must provide copies of its evidence. One set of the materials must be retained by the ARB as part of its record of the hearing, which is public record. Materials shall be produced in either paper or electronic form and must be ready to be scanned electronically.

The ARB of Dallas County encourages you to bring four (4) printed copies of all evidence you want the ARB to consider as part of your protest, especially photographs, even if you have previously submitted them as evidence. Evidentiary materials produced in electronic form must use generally accepted technology and must be suitable for retention and be capable of being scanned or reviewed for the presence of any malicious software or computer viruses before acceptance by the recipient's computer system. The ARB will accept the following electronic file format types and devices on CD and USB flash drives only: **Pictures**: .jpg, .jpeg, .bmp, .tif; **PDF**: .pdf; **Excel**: .xls, .xlsx; **Documents (Word)**: .doc, .docx,. The ARB will not accept any evidence from cell phones, nor via email from any device. The property owner must bring copies of any evidence from their cell phone.

#### **SECTION 10. GUIDELINES FOR PROTESTS/STANDARDS OF DOCUMENTATION**

The ARB has adopted Standards of Documentation that outline the types of evidence and information that are most effective. The ARB and the district appraisers use these Standards of Documentation. These guidelines are available from the ARB and will help a property owner present a more effective case to either the appraisal district or the ARB. Additionally, the ARB requests that each protesting property owner consider the following suggestions, which will assist the ARB's efforts to conduct fair and efficient hearings and make correct decisions. Prepare a simple, but well-organized, presentation by writing down key facts and figures in logical order. The ARB must make a decision on your protest based on the evidence presented at the hearing. Bring the original of each document you want the Board to consider to the hearing. The original copy may be retained by the ARB for its official records. If your protest is well supported by factual data, your chances for remedy are greater since the ARB can quickly and easily understand your arguments. The most persuasive evidence you can present is documented physical evidence including: appraisals, sales contracts, certified copies of closing statements, plats, photographs showing unusual deterioration, estimates of repairs, and other documents concerning the physical condition and value of the property. Comparable sales for value protests should have occurred near January 1 of the year in question and include such information as square footage, lot/land size, type of construction, age of the property, and sales from areas/subdivisions similar in characteristics. If your property is leased, income and expense statements, profit and loss statements and rent rolls are relevant. If the property is business personal property, documents such as CPA statements, audits, balance sheets, IRS returns (Form 1040, Schedule C; Form 4562), inventory records, receipts, invoices, and leases pertaining to the property and rendition forms are required sources of evidence.

A property owner who protests on the grounds that the appraisal of the owner's property is unequal compared to the appraisals of other properties should be prepared to address one or more of the following issues: 1) whether the appraisal ratio of the property is greater than the median level of appraisal of a reasonable and representative sample of other properties in the appraisal district; 2) whether the appraisal ratio of the property is greater than the median level of appraisal of a sample of properties in the appraisal district consisting of a reasonable number of other properties similarly situated to, or of the same general kind of character as that property; or 3) whether the appraised value of the property is greater than the median appraised value of a reasonable number of comparable properties appropriately adjusted. In the hearing presentation, be direct, concise, and honest. Stress facts and circumstances that support your protest. The property owner who simply says, "This appraisal seems awfully high to me" is not likely to prevail. The fact that your property is appraised at a value greater than your neighbor's does not prove that your property was appraised erroneously. Values from prior years do not bind the current ARB. Each tax year stands alone.

## **SECTION 11. ARB DECISION**

When the ARB panel has heard all testimony and examined all evidence presented on a protest, it makes its recommendation to maintain, lower, or raise the value accordingly. The ARB will hear and make its recommendation on all protests scheduled before it. A quorum of the entire 90 member ARB later considers the individual panel's recommendations. The final decision of the ARB, known as the Notice of Final Order/Order Determining Protest, is issued in writing and provided to both the appraisal district and the property owner or his/her authorized agent by certified mail. The written orders direct the Chief Appraiser to make the appropriate changes to the district's current appraisal records. A copy of the Final Order/Order Determining Protest from the formal hearings is signed by the ARB Chairman and specifies the ARB's disposition of the protest. Inquiries may be directed to the ARB Chairman. A property owner may have the right to appeal the ARB decision to Binding Arbitration, to State Office of Administrative Hearings, or to District Court.

## **SECTION 12. OTHER ISSUES**

Compliance with the Law, Integrity, and Impartiality: Members of the ARB shall comply with the law and should act at all times in a manner that promotes public confidence in the integrity and impartiality of the ARB.

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

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

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