

**APPRAISAL REVIEW BOARD  
FOR THE  
WILLIAMSON CENTRAL APPRAISAL DISTRICT  
HEARING PROCEDURES**

*Hearings will be conducted in accordance with Chapter 41 of the Texas Property Tax Code Section and the following local procedures. To the extent of any conflict, the statutory procedures and provisions will control.*

**I. ORDER OF THE PROCEEDINGS**

**A. Pre-hearing Conference**

No protest or challenge shall be heard unless the property owner or taxing unit has first reviewed the matter being protested with the Chief Appraiser or his authorized designee and has certified that such an informal conference was held and that the parties were not able to agree. All evidence that will be presented at the formal hearing by either party must be submitted for review at the pre-hearing conference.

**B.** After an informal meeting with an appraiser and before appearing at a formal hearing before the Appraisal Review Board, an appellant will sign a copy of the oath to be administered before the board and sign before a Notary the statement certifying that there has been no communication with the board about the record(s) which would be the subject of the hearing.

**C. Formal Hearings**

1. A hearing may be conducted by the board or by a panel of board members. The board or a panel conducting a hearing may alter the order of the proceedings for any hearing. The board or panel may delegate this authority to the Chairman.
2. The order of the proceedings at a formal hearing shall be as follows:
  1. All parties to the protest shall be identified for the record and all required communications and affidavits shall be of record prior to the hearing.
  2. In accordance with the Texas Open Meetings Act, anyone wishing to record, photograph or videotape all or part of an ARB hearing may do so. The appellant must announce to the board the intent to record the hearing. In order to limit disruption of the proceedings, tape recorders must be placed immediately in front of the Appellant and not moved during the proceedings. Video recorders should be placed on a tripod and in a location, agreed to by the Panel Chairperson, which does not interfere with anyone's view of the proceedings. Cameras without a tripod may be placed on a bookcase, chair or the corner of the hearing table, but may not be moved during the hearing.
  3. An owner's agent must have a valid appointment of agent form on file at the appraisal district.
  4. All witnesses shall be sworn in by oath or affirmation.
  5. The appraisal records for the property(ies) under protest shall be admitted into the record.
  6. The property owner or the owner's agent or the taxing unit or the taxing unit's representative shall state the nature of the complaint and present evidence and argument for consideration by the appraisal review board.
  7. The appraisal district's representative shall present the district's evidence and argument.
  8. The board shall permit cross-examination of witnesses or parties if requested by either party.
  9. Parties may make brief closing statements.
  10. The board will review the evidence, make a motion and determine a decision at the conclusion of the hearing.
  11. The board will deliver written notification of its decision to the parties by certified mail.
3. The board / panel will limit cross-examination to matters that are relevant to the subject of the hearing and will not permit questions that are abusive or personal. The board is present to hear evidence and may not be cross-examined. Witnesses or parties appearing before the board shall not address questions to individual board members.
4. A hearing is limited to fifteen (15) minutes per parcel for residential property and personal property. Commercial hearings shall be limited to twenty (20) minutes per parcel. Due to hearing time restraints, videos, slides, transparencies, audio tapes and movie presentations will not be permitted. The board or panel may waive the time limit at its discretion.

**II. EVIDENCE**

- A.** The board shall not consider any information on a protest that is not presented to the board or its panel during the protest hearing. All evidence that will be presented at the formal hearing by either party must be submitted for review at the pre-hearing conference. The ARB will only consider evidence on those issues addressed on a timely written notice of protest.
- B.** Data, schedules, formulas and any other information previously requested by the protesting party prior to 14 days before the hearing that was not made available to the protesting party for copying at least fourteen (14) days before the scheduled or postponed hearing may not be used as evidence in the hearing.
- C.** The board will give special consideration to a written appraisal offered as evidence by a property owner if the appraisal was done by a state-certified real estate appraiser not later than 180 days before the hearing date. The appraisal must be submitted at least 14 days before the hearing and must be accompanied by a sworn, written statement that: 1) the appraisal reflects the value of the property on January 1 of the relevant year; 2) the appraisal uses methods approved by the Texas Tax Code; and 3) the appraisal complies with the Uniform Standards of Professional Appraisal Practice. This provision applies to only properties appraised at \$1 million or less by the appraisal district.
- D. Ex Parte Communication:**
  1. Members of the appraisal review board are prohibited from communicating with another person about any matter related to an owner's protest or about a property that is subject of the protest except during the hearing or during another protest or proceeding at which the property is compared to another property or used in a sample of properties.
  2. Property owners and their agents and the chief appraiser and his staff may not communicate with members of the appraisal review board regarding the evidence, argument, facts, merits or property related to a property owner's protest except during the hearing on the protest.

3. Communications involving the chief appraiser or another employee of the appraisal district and a member of the appraisal review board that are specifically limited to and involve administrative, clerical or logistical matters related to the scheduling and operation of hearings, the processing of documents, the issuance of orders, notices and subpoenas and the operation of the appraisal review board are not prohibited.
4. Communications between the appraisal review board and its legal counsel are not prohibited.

### **III. SCHEDULING AND POSTPONEMENT**

#### **A. Affidavit in Lieu of Personal Appearance**

**Taxpayers who are unable to attend a hearing are encouraged to submit an affidavit.** If a property owner offers evidence or argument by affidavit (sworn statement) instead of personally attending the protest hearing, the statement must be sworn to as true and correct before an officer authorized to administer oath (notary public). The affidavit must include: 1) the *name of the property owner initiating the protest*; 2) a *description of the property that is the subject of the protest*; and 3) the *evidence and arguments supporting the protest*.

*The affidavit must be submitted to the board or its panel prior to the scheduled hearing and all physical evidence to support the property owner's position shall be attached to and identified by the affidavit for consideration by the board or its panel.*

#### **B. Determination of Good Cause**

1. When a property owner files a notice after the legal deadline but before the date the Board approves the appraisal records the property owner shall provide the Board with a written explanation for the failure to file the notice on time. The Board will accept the protest and schedule a hearing if it appears that there was **good cause** for the property owner's failure to file the protest on time.
2. "Good Cause" for failure to timely file a notice of protest exists when the property owner or the owner's agent shows necessity due to unforeseeable events or extraordinary circumstances. Some examples of good cause include, but are not limited to, accidents, illness and emergencies. Untimely protests that are filed without a showing of good cause or after approval of the appraisal records cannot be accepted due to statutory deadlines for the board's completion of hearing.

#### **C. Postponement of Hearing**

- a. On request made to the appraisal review board before the date of the hearing, a property owner who has not designated an agent to represent the owner at the hearing is entitled to one postponement of the hearing to a later date without showing cause.
- b. 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 postpone 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. In an instance in which: the property owner is requesting an automatic postponement: or the appraisal district agrees to the requested postponement, the Chairman may authorize members of the appraisal district staff designated by the Chief Appraiser to grant the postponement without the need for further action by the Chairman or Board.
- c. 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. When a property owner's request for a postponement is granted, the Chairman may delegate the responsibility for rescheduling the hearing to members of the appraisal district staff designated by the Chief Appraiser for that purpose. The representative will coordinate and confirm the reschedule date with the property owner and document the reschedule information in the property account. 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.
- d. The appraisal district is entitled upon request and without a showing of cause to one postponement of a hearing on a protest or motion filed by a property owner.

#### **D. Failure to Appear for Hearing**

1. A property owner or taxing unit that fails to appear for its scheduled hearing shall be deemed to have waived its protest or challenge and the protest or challenge is thereby withdrawn and dismissed for want of prosecution as of the hearing date without further action by the board.
2. A property owner who has not designated an agent to represent the owner at the hearing and who fails to appear at the hearing is entitled to a new hearing if the property owner files, not later than the fourth day after the date the hearing was originally scheduled, a written statement with the appraisal review board showing good cause for the failure to appear and requesting a new hearing. "Good cause" means a reason that includes an error or mistake that was not intentional or the result of conscious indifference and will not cause undue delay or other injury to the board or person authorized to extend the deadline or grant a rescheduling.
3. It shall be the duty of agents representing property owners and appearing before the Williamson Central Appraisal Review Board to give their first attention to the setting and hearing of protests scheduled before this board. Agents who are unable to attend a hearing are encouraged to submit an affidavit. Protests or other matters in other jurisdictions shall not be an excuse, or reasonable ground, justifying a rescheduling or postponement of a protest on the hearing schedule of this board, except as otherwise provided by law.

#### **E. Motions to Correct Appraisal Rolls**

A hearing on a motion to correct appraisal rolls will be conducted in the same manner as a hearing on a protest except that the board has no authority to consider a motion filed after the applicable deadline regardless of whether good cause exists for the late filing.

## WILLIAMSON CENTRAL APPRAISAL REVIEW BOARD POLICIES AND PROCEDURES

### **I. Organization**

#### **A. Officers**

The officers of the Appraisal Review Board shall be the Chairman, the Vice-Chairman and the Secretary. The Board of Directors of the Williamson Central Appraisal District by resolution shall select the Chairman and the Secretary from among the members of the Appraisal Review Board. The Vice-Chairman shall be elected by members of the Appraisal Review Board as soon as possible after the new board members are appointed. The Vice-Chairman shall be elected from board members by a simple majority of those present and voting. The Chairman will preside over all meetings and hearings of the board and perform such other responsibilities as these rules require. The Chairman may vote or make motions in any matter before the board. The Vice-Chairman will perform the duties of the Chairman in the absence of the Chairman and assist the Chairman in the performance of his duties at the Chairman's request. The Secretary shall be responsible for overseeing the keeping of minutes for all board meetings, for overseeing the keeping of all records of the board and for determining that all notices by the board are sent. The Secretary may delegate any of the above responsibilities to members of the appraisal staff designated by the Chief Appraiser for that purpose. The Secretary will preside at meeting when the Chairman and Vice-Chairman are absent. The Secretary shall perform such other responsibilities as these rules and the law requires. Should the office of Chairman, Vice-Chairman or Secretary become vacant, a new Chairman, Vice-Chairman or Secretary shall be elected by a majority vote of the board at its next regular meeting.

#### **B. Meetings**

A majority of the Appraisal Review Board constitutes a quorum. The Board must have a quorum present before conducting any business. Any final board decision requires a majority of favorable votes of those members present. Robert's Rules of Order will govern the conduct of all meetings of the board other than hearings. Where Robert's Rules of Order are in conflict with the rules of this board, the rules of the board will govern. The person chairing the board or panel may vote or make motions on any matter. The board will meet within ten (10) days after the date the Chief Appraiser submits the appraisal records to the board to examine the records. The board will meet at any time at the call of the Chairman or the Chief Appraiser. A majority of the board may call a meeting of the board at any time. The board will keep minutes of its meetings other than hearings. The minutes will constitute the record of meetings of the board. The Chairman shall schedule hearings by the board or panels of the board. The Chairman may delegate this responsibility to schedule hearings by the board to members of the appraisal staff designated by the Chief Appraiser for that purpose. Upon written request, hearings on protest shall be scheduled in the evenings or on Saturdays as necessary and appropriate to accommodate the needs of property owners. Members of the board are entitled to compensation set by the Williamson Central Appraisal District budget, for each day the board meets and to reimbursement for actual and necessary expenses incurred in the performance of board functions as provided by the district budget. The Chief Appraiser or his authorized designee shall be present at all meetings and hearings of the board. While board meetings are open to the public, no one may disrupt the proceedings. Anyone who does so shall be cautioned regarding the consequences. As a final result, a disruptive person may be ejected from the meeting room. Additionally, it is a class B misdemeanor if a person with intent to prevent or disrupt a lawful meeting obstructs or interferes with the meeting by physical action or verbal utterances [Section §42.05, Texas Penal Code]. If a property is scheduled for a formal hearing before the appraisal review board or a panel of the board and the property or a related property is involved in a pending lawsuit, the board shall be notified by the district prior to the hearing.

### **II. Hearings**

#### **A. Pre-hearing Conference**

No protest or challenge shall be heard unless the property owner or taxing unit has first reviewed the matter being protested with the Chief Appraiser or his authorized designee and has certified that such an informal conference was held and that the parties were not able to agree. All evidence that will be presented at the formal hearing by either party must be submitted for review at the pre-hearing conference.

## **B. Order of Proceedings**

The order of the proceedings at a formal hearing shall be as follows:

1. All parties to the protest shall be identified for the record and all required communications and affidavits shall be of record prior to the hearing.
2. In accordance with the Texas Open Meetings Act, anyone wishing to record, photograph or videotape all or any part of an ARB hearing may do so. The appellant must announce to the board the intent to record the hearing. In order to limit disruption of the proceedings, tape recorders must be placed immediately in front of the Appellant and not moved during the proceedings. Video recorders should be placed on a tripod and in a location, agreed to by the Panel Chairperson, which does not interfere with anyone's view of the proceedings. Cameras without a tripod may be placed on a bookcase, chair or the corner of the hearing table, but may not be moved during the hearing.
3. An owner's agent must have a valid appointment of agent form on file at the appraisal district prior to the hearing.
4. All witnesses shall be sworn in by oath or affirmation.
5. The appraisal records for the property (ies) under protest shall be admitted into the record.
6. The property owner or the owner's agent or the taxing unit or the taxing unit's representative shall state the nature of the complaint and present evidence and argument for consideration by the appraisal review board.
7. The appraisal district's representative shall present district's evidence and argument.
8. The board shall permit cross-examination of witnesses or parties if required by either party.
9. Parties may make brief closing statements.
10. The board will review the evidence, make a motion and determine a decision at the conclusion of the hearing.
11. The board will deliver written notification of its decision to the protesting party or agent by certified mail.
12. The board will limit cross-examination to matters that are relevant to the subject of the hearing and will not permit questions that are abusive or personal. The board is present to hear evidence and may not be cross-examined. Witnesses or parties appearing before the board shall not address questions to individual board members.
13. The board or a panel conducting a hearing may alter the order of the proceedings for any hearing. The board or panel may delegate this authority to the Chairman.

## **C. Time Limits for Hearings**

A hearing is limited to fifteen (15) minutes per parcel for residential property and personal property. Commercial hearings shall be limited to twenty (20) minutes per parcel. The board or panel may waive the time limit at its discretion.

## **D. Panels**

### **1. Use of Panels**

The Board may sit in panels of at least three (3) members to hear property owner protests.

### **2. Panel Assignments**

If the Board elects to sit in panels, the Chairperson or other member presiding on a particular day will, from the membership of the full Board, assign members to as many panels as are needed for that day. The presiding officer may, as needed, shift panel members to meet the requirements of daily hearings. The presiding officer will appoint a chairperson of each panel who will preside over the hearing with the full authority of the Board's Chairman. In conjunction with appointed WCAD staff, the presiding officer will assign hearings to each panel. A quorum of the full Board need not be present for individual panels to conduct hearings.

3. Should the Williamson Central Appraisal District (WCAD), an appellant or an Appraisal Review Board (ARB) member believe that a panel of the Appraisal Review Board has not complied with the Texas Property Tax Code in the determination of a protest, the board chairman (or the presiding officer in the chairman's absence) will be verbally apprised of the complaint before the full board has acted on the panel determination. When the full board is gathered to consider final approval of the panel actions, the chairman will advise the board that the panel determination in question has been withdrawn from consideration by the full board.

The party appealing the action will provide a written statement citing the section of the Texas Property Tax Code that has allegedly been misapplied. The statement shall not include details of the protest or hearing.

The chairman will rule on the request for rehearing. If the chairman determines that the protest will be reheard, the protest will be placed on the first possible agenda. The chairman will determine if the protest will be assigned to a different three (3) member panel or if the protest will be heard by the full board, excepting the original panel and the chairman.

Notice of the rehearing date and time will be delivered to the District and to the appellant as required. The district and the appellant will only be allowed to present evidence that was previously presented at the original hearing and no new evidence will be considered.

Should the chairman rule the case will not be reheard, the panel determination of the protest will be presented to the full board on the first available date for consideration of approval.

#### **4. *Determination by Whole Board***

- a. The board sitting as a whole shall determine any protest heard by a panel. If the recommendation of a panel is not accepted by the board, the board may refer the matter for rehearing to a panel composed of members who did not participate in the original hearing or, if there are not at least three members who did not hear the original protest, the board may determine the protest. Before determining a protest or conducting a rehearing before a new panel or the board, the board shall deliver notice of the hearing or meeting to determine the protest.
- b. If a member of the Williamson Central Appraisal District Board of Directors or a member of the WCAD Appraisal Review Board or a member of the WCAD staff protests his or her tax assessment, the hearing will be scheduled in the same manner as for any other county resident. However, if there is any change to the above mentioned appellants value after the informal meeting with the appraiser, the formal hearing will be held before the full ARB consisting of all those members present on that day composing at a minimum quorum of the board. Chair of the hearing will be the most senior of the ARB chairman, vice chairman or secretary who is present that day. In the absence of all three, a qualified panel chair of the year group that has been serving for the longest time will act as chairman. The hearing will be conducted in accordance with the ARB Procedures and the Texas Tax Code. Because it will be heard by the full board, it will not be made a part of the summary action by the board at their next meeting.

### ***E. Scheduling Hearings***

#### ***1. Case Numbers***

- a. The board shall schedule a hearing on a protest if the taxpayer initiating the protest timely files a notice of protest. The board may hear a protest when requested by a property owner that has not timely filed a notice of protest only if the property owner shows good cause for late filing. Prior to scheduling a hearing on a property owner protest, the board will determine whether the protest was filed by the deadline required by law. The board will make a determination as to whether the property owner has shown good cause for his failure to file the notice on time. The board may make the determination of good cause based upon the property owner's written explanation or may schedule a hearing or meeting upon the matter for determination by the board.
- b. All cases scheduled for hearings will be assigned a protest or challenge number to identify the case during the proceedings before the board. The schedule will state the name, date, and time the appealing party is to appear. The schedule will also include a brief legal description of the property.

2. ***Deadlines and Good Cause***

- a. When a property owner files a notice of protest after the legal deadline but before the date the Board approves the appraisal records the property owner shall provide the Board with a written explanation for the failure to file the notice on time. The Board will accept the protest and schedule a hearing if it appears that there was **good cause** for the property owner's failure to file the protest on time.
- b. "Good Cause" for failure to timely file a notice of protest exists when the property owner or the owner's agent shows necessity due to unforeseeable events or extraordinary circumstances. Some examples of good cause include, but are not limited to, accidents, illness and emergencies. Untimely protests that are filed without a showing of good cause or after approval of the appraisal records cannot be accepted due to statutory deadlines for the board's completion of hearings. **Taxpayers who are unable to attend a hearing are encouraged to submit an affidavit or send an authorized representative.**

3. ***Postponement of Hearing***

- a. On request made to the appraisal review board before the date of the hearing, a property owner who has not designated an agent to represent the owner at the hearing is entitled to one postponement of the hearing to a later date without showing cause.
- b. 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. In an instance in which: 1) the property owner is requesting an automatic postponement; or 2) the appraisal district agrees to the requested postponement, the chairman may authorize members of the appraisal district staff designated by the Chief Appraiser to grant the postponement without the need for further action by the Chairman or Board.
- c. 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. When a property owner's request for a postponement is granted, the Chairman may delegate the responsibility for rescheduling the hearing to members of the appraisal district staff designated by the Chief Appraiser for that purpose. The representative will coordinate and confirm the reschedule date with the property owner and document the reschedule information in the property account. 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.
- d. The appraisal district is entitled upon request and without a showing of cause to one postponement of a hearing on a protest or motion filed by a property owner.
- e. It shall be the duty of agents representing property owners and appearing before the Williamson Central Appraisal Review Board to give their first attention to the setting and hearing of protests scheduled before this board. **Agents who are unable to attend a hearing are encouraged to submit an affidavit.** Protests or other matters in other jurisdictions shall not be an excuse, or reasonable ground, justifying a rescheduling or postponement of a protest on the hearing schedule of this board, **except as otherwise provided by law.**

4. ***Failure to Appear for a Hearing***

A property owner or taxing unit that fails to appear for its scheduled hearing shall be deemed to have waived its protest or challenge and the protest or challenge is thereby withdrawn and dismissed for want of prosecution as of the hearing date without further action by the board.

- b. A property owner who has not designated an agent to represent the owner at the hearing and who fails to appear at the hearing is entitled to a new hearing if the property owner files, not later than the fourth day after the date the hearing was originally scheduled, a written statement with the appraisal review board showing good cause for the failure to appear and requesting a new hearing. "Good cause" means a reason that includes an error or mistake that was not intentional or the result of conscious indifference and will not cause undue delay or other injury to the board or person authorized to extend the deadline or grant a rescheduling.

**F. Testimony and Examination of Witnesses**

**1. Affidavit in Lieu of Personal Appearance**

A property owner may appear by affidavit instead of appearing personally or by agent. An affidavit must be attested before an officer authorized to administer oaths (such as a notary or judge); and be submitted to the board hearing the protest before it begins the hearing on the protest. The affidavits must include: 1) the name of the property owner initiating the protest; 2) a description of the property that is the subject of the protest; and 3) the evidence and arguments supporting the protest.

**2. Sworn Testimony**

All testimony must be given under oath. The staff shall administer the oath verbally and in writing to all witnesses. The oath may be taken by employees or representatives of the appraisal district at the beginning of the hearings and apply to all testimony given at all hearings. If any person testifying or giving evidence refuses to take an oath, the record shall reflect the refusal.

**3. Relevance**

The board may exclude irrelevant testimony and may instruct a witness to confine his or her testimony to matters relevant to the issues before the board. The ARB will only consider evidence on those issues addressed on a timely written notice protest.

**4. Board Member Questions**

Questions by individual board members should be addressed to witnesses or parties moderated by the Chairman.

**5. Forms of Testimony**

Testimony by any witness before the board may be in narrative form or by questioning of witnesses.

**6. Cross-examination**

The board shall permit the cross-examination of witnesses or parties by the representative of the opposing party when requested to do so. The board shall limit such cross-examination to matters that are relevant to the subject of the hearing and shall not permit questions that are abusive or personal. All cross-examination must be completed within the time limits for the hearing.

**7. Burden of Proof**

The appraisal district has the burden of establishing the value and the equality of property by a preponderance of the evidence, if those are the issues protested. If the appraisal district fails to meet this standard of proof, the protest shall be determined in favor of the property owner. The property owner has the burden of proof on exemption and special valuation issues.

**G. Evidence Generally**

1. The board shall not consider any evidence on a protest that is not presented to the board or its panel during the protest hearing.
2. If a property owner offers evidence or argument by affidavit (sworn statement) instead of personally attending the protest hearing, the statement must be sworn to as true and correct before an officer authorized to administer oaths (notary public). The affidavit must be submitted to the board or its panel prior to the scheduled hearing time and all physical evidence to support the property owner's position shall be attached to and identified by the affidavit for consideration by the board or its panel.
3. Data, schedules, formulas and any other information previously requested by the protesting party that was not made available to the protesting party for copying at least fourteen (14) days before the scheduled or postponed hearing may not be used as evidence in the hearing.

#### **H. Documentary Evidence**

1. Any party may submit evidence in documentary form by submitting the original document to the board.
2. Any party wishing to submit a copy of a document must swear that the copy accurately reflects the original records.
3. The board may admit the copy into evidence when the board determines that the original document is not readily available.
4. Before the hearing or as the hearing begins, the chief appraiser and the property owner or its agent shall each provide the other with a copy of written material to be offered or submitted to the board at the hearing, if not previously requested and provided. Material that was requested by the property owner from the appraisal district and not provided at least fourteen (14) days prior to the hearing may not be used as evidence and must be excluded by the board from consideration.

#### **I. Official Notice**

1. Any party to a hearing or any member of the board hearing the case may request that the board take official notice of any facts judicially recognizable by a court. The board will rule on any request for official notice.
2. When the board has chosen to take official notice of any fact, the board must afford any party the opportunity to contest the facts officially noticed. The party contesting official notice may present argument and evidence to show why the board should not take notice of the matter requested.

#### **J. Issuance of Subpoenas**

1. The board sitting as a whole, on its own motion or at the request of a party, may subpoena witnesses or books, records, or other documents. To issue a subpoena, the board must conduct a hearing to determine that good cause exists for the issuance of the subpoena. The board shall deliver written notice to the party to whom a subpoena would be directed and to all other parties to the protest of the date, time, and place of the hearing. The board shall deliver the notice not later than the 5<sup>th</sup> day before the date of the good cause hearing. The party being subpoenaed shall have an opportunity to be heard at the good cause hearing. The board may subpoena witnesses, books, records, or other documents of the appraisal district or of the property owner who is a part of the protest. Records of the appraisal district that are made confidential by law must be subpoenaed by the board in order to be considered in any protest hearing except that a confidential record may be considered without a subpoena if the person who filed the record or the owner of the property to which the record pertains is a party to the protest.
2. A party to a hearing or proceeding of the board must make a request for a subpoena in writing.
3. The board shall issue a subpoena requested by a party if the requesting party shows good cause for issuing the subpoena and deposits with the board a sum the board determines is necessary to pay the costs of service and compensation of the person to whom the subpoena is directed.
4. When a party requests a subpoena, the board shall determine an amount of deposit reasonably sufficient to insure payment of the costs estimated to accrue for issuance and service of the subpoena and for compensation of the individual to whom it is directed.
5. The board shall approve the amount of compensation for each person to whom a subpoena is directed. Each person to whom a subpoena is directed must present a written claim to the board for the amount of compensation to which he is entitled.
6. Persons to whom a subpoena is directed are entitled to the following compensation:
  - a. The reasonable costs of producing any documents subpoenaed as approved by the board;
  - b. Mileage of fifteen (15) cents a mile for going to and returning from the place of the proceedings;
  - c. A fee of \$10 per day for each whole or partial day that the individual is necessarily present at the proceedings.

#### **K. Taxing Unit Challenges**

1. All hearings of taxing unit challenges must be determined by the board sitting as a whole. The board shall conduct hearings on taxing unit challenges in the same manner as hearings on taxpayer protests except that panels may not be used to hear challenges.
2. The board must hear a challenge if the taxing unit initiating the challenge timely files a Challenge Petition. The petition must include an explanation of the grounds for the challenge.

3. Any taxing unit in which the property is taxable is entitled to appear and offer evidence or argument at the challenge hearing. If a challenge involves property owned by five or fewer property owners, those property owners are also entitled to appear and offer evidence or argument at the challenge hearing.
4. The determination of a challenge must be made by written order of the board. The board may make its determination at the conclusion of the hearing or at a subsequent meeting for which the decision is posted as an agenda item.

***L. Rulings by the Board***

1. Any party to a protest hearing may request a ruling by the board or panel. Such requests may include, but are not limited to the following: Requests to examine witnesses, requests to cross-examine witnesses, requests to admit evidence in written form, requests to limit a witness' testimony to relevant matters, requests for official notice of certain facts and requests for continuance of a hearing. Any member of the board or panel hearing the case may request rulings of the board or panel.
2. A formal motion is not required to request a ruling by the board or panel although a request may be made as a motion. Any request for ruling must clearly state the matter upon which the board or panel is asked to rule.
3. The board or panel shall act on any request for ruling by majority vote of those present and hearing the case. The board or panel may delegate the responsibility of ruling on requests to the Chairman conducting a hearing.

***M. Further Proceedings and Rehearing***

1. If the board or panel should determine that further evidence is required in order to make a decision in any hearing, the board or panel shall reschedule the hearing at a later date, that date being not less than 5 days or more than 15 days from the original hearing unless agreed to by all parties, and inform the parties of the rescheduled hearing date (an additional 15 days notice shall not be required).
2. The board may order a rehearing by another panel or by the whole board or by the panel originally hearing the protest when the board determines that a rehearing is necessary.

***N. Records of Hearings***

1. The board shall keep such records of its hearings as are required by law and by rule of the State Comptroller of Public Accounts. The following requirements shall be met by the board in the conduct of hearings (panels), and the record kept by the board shall contain the following items:
  - a. Names of the board members present and the date of the hearing or proceeding.
  - b. The names and residence address of the protesting property owner and that owner's agent, if any, or challenging taxing unit.
  - c. A description of the property subject to the protest.
  - d. A summary of the nature of the protest.
  - e. Affidavits signed by board members stating that they have not communicated with others improperly concerning the protest.
  - f. A summary of the testimony of the appraisal district's representative.
  - g. Any documentary or physical evidence admitted for consideration by the board or the reference number of the evidence if applicable.
  - h. The names and mailing address of every witness and the fact that the witness testified under oath.
  - i. A notation of any formal motions made and the ruling thereon.
  - j. The final order of the board or a reference to the written order number.
  - k. The date of any final order and the date the notice was placed in the mail.
2. A file shall be maintained in accordance with state records retention rules and statutes.
3. All hearings may be recorded by mechanical means (tape) and retained according to state law after all final actions of the board for the applicable tax year. Tapes are not to be considered as a permanent record in lieu of permanent files, rather as a means for reference, correlation and review.

**O. Ex Parte Contact**

1. The board shall not consider any information on a protest that is not presented to the board or its panel during the protest hearing.
2. Members of the appraisal review board are prohibited from communicating with another person about any matter related to an owner's protest or about a property that is subject of the protest except during the hearing or during another protest or proceeding at which the property is compared to another property or used in a sample of properties.
3. Members of the appraisal review board shall sign an affidavit stating that they have not communicated with another person in violation of the ex parte communications rule.
4. A member of the board who knows an appellant shall exercise individual judgment as to whether he or she will participate in the hearing of that appellant's protest. At the appellants request, the ARB member will recuse him / herself or the hearing will be moved to another panel.
5. Communications between the board and its legal counsel are not prohibited.
6. Communications involving the chief appraiser or another employee of the appraisal district and a member of the appraisal review board that are specifically limited to and involve administrative, clerical or logistical matters related to the scheduling and operation of hearings, the processing of documents, the issuance of orders, notices and subpoenas and the operation of the appraisal review board are not prohibited.

**P. Conflicts of Interest**

A member of the appraisal review board may not participate in the determination or hearing of any protest in which he or she has any ownership interest in the property that is the subject of the protest. A member of the review board may not participate in the determination or hearing of any protest in which he or she is related by affinity (marriage) within the second degree or by consanguinity (blood) within the third degree. [The first degree is parents or children; the second degree is grandparents, grandchildren, brothers and sisters; the third degree is great grandparents, great grandchildren, uncles and aunts, nephews and nieces.]

**Q. Policy/Standards of Conduct**

1. A member of the Appraisal Review Board may not participate in the determination of a tax protest in which the ARB member holds a "substantial interest" or other "interest" in business entities and real estate in the Williamson Central Appraisal District. When a "substantial interest" is involved and the action contemplated by the ARB would have a special effect on the entity or property, the ARB member must abstain from voting or participating in discussion on any issue involving the interest. When an "interest" is involved, and it is property, the Tax Code, Section 41.69 requires that the ARB member abstain from voting or participating in any discussion on issues involving the interest.
  - a. No member of the Appraisal Review Board shall:
    1. Accept any gift or favor from any person that might reasonably tend to influence him/her official duties, or grant in the discharge of his/her official duties any improper favor, service, or thing of value.
    2. Use his/her official position to secure special privileges or exemptions for himself/herself or others.
    3. Grant any special consideration, treatment or advantage to any citizen, individual, business organization, or group, which is not available to every other citizen, individual, business organization, or group.
    4. Engage in any outside activities which will conflict with or will be incompatible with the duties assigned to him/her as a member of the Appraisal Review Board, or reflect discredit upon the Appraisal Review Board.
    5. Receive any fee, compensation or per diem for his/her services as a member of the Appraisal Review Board from any source other than the Williamson Central Appraisal District, except as may otherwise be provided by law. This shall not prohibit his/her performing the same or other services for a private organization that he/she performs for the Appraisal Review Board if there is no conflict with his/her Appraisal Review Board duties and responsibilities.

6. Represent, while an Appraisal Review Board Member, directly or indirectly, or appear on behalf of private interest of others before any agency of the Williamson Central Appraisal District or Appraisal Review Board, or present any private interest of others in any action or proceeding involving the Williamson Central Appraisal District or any body or Agency of the Williamson Central Appraisal District or the Appraisal Review Board might be a party, or even accept any retainer or compensation as contingent upon a specific action taken by the Appraisal Review Board or any of these agencies.
  7. Use the prestige of his/her position with the Appraisal Review Board on behalf of any political party.
  8. Knowingly perform or refuse to perform any act in order to deliberately thwart the execution of the policies or rules and regulations of the Appraisal Review Board.
  9. Engage in any dishonest or criminal act or any other conduct prejudicial to the functioning of the Appraisal Review Board.
  10. Assume the role of an advocate of any person or entity (including the Williamson Central Appraisal District) in his/her conduct, deliberations, or rendition of decisions and recommendations.
2. Sexual harassment is illegal under Title VII of the Civil Rights Act of 1964 as amended. Violations are enforceable by the Equal Employment Opportunity Commission (EEOC). The ARB does not condone and will not tolerate this form of misconduct among its members. Sexual harassment is defined as intentional or unintentional, unwelcome sexual attention, advances, requests for sexual favors, and other verbal or physical conduct of a sexual nature by one individual to another.

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

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

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

#### **R. Attendance Policy**

If a member of the Williamson Central Appraisal District Appraisal Review Board is absent excessively, the ARB, after review, can recommend to the Williamson Central Appraisal Board of Directors that the member be removed from office. Whenever possible, a member who cannot attend a meeting or hearing should notify the board twenty-four hours in advance of the meeting or hearing. If providing notice twenty-four hours in advance is not possible, the member should provide as much advance notice as possible.

#### **S. Notice of Decision**

1. The board shall deliver by certified mail a notice of the issuance of any final order along with a copy of the order to the property owner or the taxing unit as applicable. Copies of the notice and order shall be furnished to the office of the chief appraiser. A notice of the issuance of a final order determining a protest shall contain the following statement in uppercase bold lettering: "The appraisal review board has made a final decision on your protest. A copy of the order determining the protest is enclosed with this notice. You have the right to appeal this order to the District Court. If you want to appeal, you should consult an attorney immediately. Additionally, you must file a petition with the district court within 60 days of the date you receive this notice. If you do appeal and your case is pending, you must pay the taxes pursuant to Property Tax Code Section §42.08."
2. As an alternative to filing an appeal to district court, some property owners may appeal through binding arbitration an appraisal review board order determining a protest filed under Section 41.41(a)(1) of the Texas Tax Code concerning the appraised or market value of property if the property qualifies as the owner's residence homestead under Section 11.13 of the Texas Tax Code or the appraised or market value, applicable, of the property as determined by the order is \$1 million or less.
3. To appeal an appraisal review board order through binding arbitration, a property owner must file with the appraisal district not later than the 45<sup>th</sup> day after the date the property owner receives notice of the order, a completed request for binding arbitration and an arbitration deposit made payable to the comptroller in the applicable amount provided under Chapter 41A of the Texas Tax Code.


*T. Motions to Correct Appraisal Rolls*

A hearing on a motion to correct appraisal rolls shall be conducted in the same manner as a hearing on a protest except that the board has no authority to consider a motion filed after the applicable deadline regardless of whether good cause exists for the late filing.

*Adopted this 26<sup>th</sup> day of April 2011.*



Chairman  
Appraisal Review Board



Secretary  
Appraisal Review Board