

**Williamson County Appraisal Review Board  
Hearing Procedures**

I. ARB Membership

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

1. Administration of ARB (Appraisal Review Board) Appointments

ARB members are not provided any statutory role in the process for the administration of applications or requests for appointment for membership on the ARB. If an ARB member is contacted by an individual 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.

2. Conflicts of Interest

Each ARB member is responsible for ensuring that they do 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 that 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 themselves 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 Section 41.69 may still prohibit participation. If an ARB member has a question as to whether they have a conflict of interest that might prohibit their involvement, the member shall immediately contact the ARB Chair to address the matter.

In the recusal process, the ARB member may not hear, deliberate or vote on the matter that is the subject of the protest.

3. Ex Parte and Other Prohibited Communications

- a. ARB members shall not engage in prohibited ex parte or other communications related to a protest. 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 themselves from the conversation.
- b. Property owners and their agents, and the chief appraiser and the chief appraisers staff may not communicate with members of the ARB regarding the evidence, argument, facts, merits or property related to a property owner's protest except during the hearing on the protest.
- c. Communications between the ARB and its legal counsel are not prohibited.

II. ARB Duties

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

1. Statutory Duties of an ARB

Each ARB member is responsible for ensuring that they understand the statutory duties of the ARB and shall comply with all statutory requirements in performing statutory duties as a member of the ARB.

2. Notices Required under the Property Tax Code

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

3. Determination of Good Cause under Tax Code Section 41.44(b)

- a. “Good cause” for filing late protests is not defined in Tax Code Section 41.44(b). Claims of good cause for late-filed protests should be carefully considered. Additionally, standards in making determinations for 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.
- b. “Good Cause” for failure to file a timely notice of protest exists when the property owner or the owner’s agent shows necessity due to unforeseeable events or circumstances beyond the control of the property owner or the owner’s agent. 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 ARB’s completion of hearing.
- c. When a property owner files a notice after the legal deadline or before the date the ARB approves the appraisal records, the property owner shall provide the ARB with a written explanation for the failure to file the notice on time. The ARB will accept the protest and schedule a hearing if it is determined that there was good cause.

III. Pre-Hearing Informal Conference

The ARB recommends that the protesting party first review the matter being protested with the Chief Appraiser or the Chief Appraisers authorized designees and requires verbal verification if 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 should be submitted for review at the pre-hearing conference.

IV. ARB Formal Hearings

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

1. Scheduling Hearings Generally

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

2. Scheduling Hearings for Property Owners

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

3. Scheduling Hearings for Multiple Accounts

If requested by a property owner or their 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 Section 41.66(j), including the required statement in boldfaced type: “request for same day protest hearings”. More than one such request may be filed in the same tax year by a property owner or their 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 their designated agent and may use different panels to conduct the hearings based on the ARB’s customary scheduling. The ARB shall follow the practices customarily used in the scheduling of hearings under Section 41.66(j).

4. ARB Panel Assignments

If an ARB sits in panels as authorized by Tax Code Section 41.45(d), protests shall be assigned randomly, except that the ARB, with or without clerical assistance from the staff of the appraisal district, may consider the type of property or the protest grounds in order to assign the protest to a panel with members who have particular expertise. Additionally, the ARB may apply limits to the number of hearings held consecutively by a single panel.

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.”

5. Postponements Under Tax Code Section 41.45(e)

A property owner who is not represented by an agent under Tax Code Section 1.111 is entitled to one postponement of a hearing without showing cause, if the request is made before the date of the hearing. The request shall be made in writing, by email, 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. Unless the date and time of the hearing as postponed are agreed to by the ARB Chair or the Chair's representative, the property owner, and the chief appraiser, the hearing may not be postponed to a date less than five or more than 30 days after the date scheduled for the hearing when the postponement is sought.

In addition, and without limit as to the number of postponements, the ARB shall postpone a hearing if the property owner or their designated agent at any time shows good cause, as defined in Tax Code Section 41.45 (e-2). The request shall be made in writing, by email, 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. Unless the date and time of the hearing as postponed are agreed to by the ARB Chair or the Chair's representative, the property owner or their designated agent, and the chief appraiser, the hearing may not be postponed to a date less than five or more than 30 days after the date scheduled for the hearing when the postponement is sought.

In addition, and without limit, the ARB shall postpone a hearing if the chief appraiser consents to the postponement. The request shall be made in writing, by email, 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 the 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 chair or the chair's representative, the property owner or their designated agent, 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.

6. Postponements Under Tax Code Section 41.45(e-1)

A property owner or a designated agent who fails to appear at the hearing will be entitled to a new hearing if the property owner or the owner's agent files a written statement requesting a new hearing, not later than the fourth day after the date the hearing occurred, with the ARB. The request must show good cause, as defined in Tax Code Section 41.45(e-2), for the failure to appear.

"Good Cause" means a reason that includes an error or mistake that was not intentional or the result of conscious indifference.

7. Postponements Under Tax Code Section 41.45(g)

The ARB must postpone a hearing to a later date if:

1. the property owner or their designated agent is also scheduled to appear at a hearing on a protest filed with the ARB of another appraisal district when the hearing before the other ARB is scheduled to occur on the same date as the hearing set by this ARB.
2. 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, a copy of which must be included with the request for a postponement.

8. Postponements Under Tax Code Section 41.66(h)

The ARB shall postpone a hearing (one time only) if the property owner or their designated agent requests additional time to prepare for the hearing and establishes that the chief appraiser failed to comply with Tax Code Section 41.461. The request for postponement must contain the mailing address and email address of the person requesting the postponement. The ARB shall respond in writing or by email to the request for postponement not later than the seventh day after the date of receipt of the request.

9. Postponements Under Tax Code Section 41.66(i)

Hearings on protests filed by property owners or their designated agent 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 is not started by an ARB panel 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 or their designated agent. The request for postponement must contain the mailing address and email address of the person requesting the postponement. The ARB shall respond in writing or by email to the request for postponement not later than the seventh day after the date of receipt of the request.

10. Postponements Under Tax Code Section 41.66(k)

If a protest is scheduled to be heard by a particular panel, the protest may not be reassigned to another panel without the consent of the property owner or their designated agent. If the ARB has cause to reassign a protest to another panel, a property owner or their 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.

V. Conduct of ARB Formal Hearings

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

1. Conducting Hearings Open to the Public

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 protesting party must announce to the ARB the intent to record the hearing. In order to limit disruption of the proceedings, recording devices shall be placed in a location at the discretion of the panel chair and may not be moved during the hearing.

For most protest hearings, the hearing should be conducted in the following order:

- a. Commence the hearing and announce the property number, time and date.
- b. Announce that, in accordance with Tax Code Section 41.45(h), all written and electronic material that has not been provided must be provided at this time.
- c. State that the ARB members who are considering the protest have not communicated with anyone about the protest, have signed affidavits to that effect, and will provide documentation of same.
- d. Welcome the parties and remind them of the content of the hearing procedures, time limits for the hearing (approximately 15 minutes) and other relevant matters. The ARB or panel may waive the time limits at its discretion.
- e. All testimony must be given under oath or affirmation and all witnesses who plan to testify will be sworn in. The record shall reflect the refusal to take an oath or affirmation by any person testifying or giving evidence.
- f. Ask if any testifying witness holds a license or certificate from the Texas Appraiser Licensing and Certification Board and if so, is the witness appearing in that capacity.
- g. Ask the property owner to decide if they wish to present their evidence and argument before or after the appraisal district.
- h. If the property owner or agent elects to testify first, they shall proceed to present their evidence. The ARB shall only consider evidence on those issues addressed on a timely written notice of protest. If witnesses are present, the property owner or agent may examine the witnesses as part of the presentation of evidence. At the end of the presentation, an opinion of value (if applicable) for the property must be stated.
- i. Next the appraisal district representative may cross examine the property owner, the agent, or the representative and/or witnesses. The ARB/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.
- j. If the property owner or agent presented their case first, the appraisal district representative shall present evidence (documents and/or testimony) next. If witnesses are present, the appraisal district representative may examine the witnesses as part of the presentation of evidence. At the end of the presentation, an opinion of value (if applicable) for the property must be stated.
- k. Then, the property owner or agent may cross examine the appraisal district representative and/or witnesses.
- l. Members of the ARB shall not be examined or cross examined by parties. ARB members may ask clarifying questions.
- m. The party presenting its case first may offer rebuttal evidence (additional evidence to refute evidence presented by the other party).
- n. The other party may then offer rebuttal evidence.
- o. The party presenting its case first shall make its closing argument and state the ARB determination being sought.
- p. The party presenting its case second shall make its closing argument and state the ARB determination being sought.
- q. The ARB or panel Chair shall state that the testimony is closed.
- r. The ARB or panel shall deliberate orally. No notes, text messages, or other form of communication are permitted.

- s. The ARB or panel Chair shall ask for a separate motion for each matter that was the subject of the protest hearing. The motion should include the exact value or issue to be determined. A vote shall be taken and recorded by a designated appraisal district staff person or member of the ARB assigned for this purpose. Separate motions and determinations must be made for each protested issue. (i.e., excessive appraisal and unequal appraisal must have separate ARB motions and determinations).
- t. Thank the parties for their participation and announce the determination(s) of the ARB and that an order determining protest will be sent by certified mail. Provide the property owner or their agent documents indicating that the members of the board hearing their protest signed the required affidavit.

If computer screens are used by ARB members during ARB hearings for reviewing evidence and other information, computer screens also must be available to property owners and agents at the hearings to view the same information that is presented to the ARB members by the appraisal district staff. This requirement is met if the property owner or agent can see all information displayed on at least one computer screen in the hearing location (there is no requirement that the property owner or agent be provided a separate screen).

If a chief appraiser uses audiovisual equipment at a protest hearing, the appraisal office must provide equipment of the same general type, kind and character for the use of the property owner or agent during the hearing. See Section VII, Other Issues, for more information regarding audiovisual equipment requirements.

The property owner or agent and the appraisal district representative are prohibited from debating each other. All communications must be directed to the ARB members, except for examination or cross examination during testimony of witnesses or parties testifying at the hearing.

For taxing unit challenges, motions to correct appraisal records, protests regarding exemption, 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. This includes the ARB retaining evidence offered or submitted by the parties as required by Tax Code Section 41.45 and Comptroller Rules 9.803 and 9.805. The Secretary of the ARB is responsible for ensuring proper record keeping, maintenance, and retention.

#### 1. Conducting Hearings by Telephone Conference Call

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

#### 2. Conducting Hearings Closed to the Public

[Tax Code Sections 41.66(d) and (d-1)]

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.

#### 4. Right to Examine and Cross Examine Witnesses or Other Parties

Tax Code Section 41.66(b) states that “each party to a hearing is entitled to offer evidence, examine or cross examine witnesses or other parties, and present argument on the matters subject to the hearing.” The ARB may not prohibit this entitlement in any way; however, it may enforce time limits and dictate the order of ARB hearings for witness examination and cross examination. To the

extent possible, the parties should be advised in advance of any time limitations the ARB has determined to impose regarding the presentation of evidence.

5. Party's Right to Appear by an Agent

The ARB shall accept and consider a motion or protest filed by an agent if an agency authorization is filed at or before the hearing on the motion or protest. The ARB may not require that an agency authorization be filed at an earlier time. The ARB may not require a person to designate an agent to represent the person in a property tax matter other than as provided by Tax Code Section 1.111. The ARB shall confirm with the district that the agent authorization is valid and acceptable to the district. A person leasing property who is contractually obligated to reimburse the property owner for taxes imposed on the property is entitled to file a protest if the property owner does not and to designate, under tax code section 41.413, another person to act as their agent with the same authority and limitations as an agent designated under tax code section 1.111.

6. 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 ARB 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 ARB or its panel.

VI. Evidence Considerations

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

1. A Party's Right to Offer Evidence and Argument

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

Before the hearing on a protest or immediately after the hearing begins, the chief appraiser and the property owner or the owner's agent shall each provide the other with a copy of any written material or material preserved on any portable device designed to maintain an electronic, magnetic, or digital reproduction of a document or image that the person(s) intend to offer or submit to the ARB at the hearing.

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 ARB will not accept evidence on a smart phone or electronic tablet.

2. Prohibition of Consideration of Information Not Provided at the ARB Hearing

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

3. Exclusion of Evidence Required by Tax Code Section 41.67(d)

If it is established during a protest hearing that information was previously requested under Tax Code Section 41.461 by the protesting party and that the information was not delivered to the protesting party at least 14 days before the scheduled or postponed hearing, the requested information not delivered may not be used or offered in any form as evidence in the hearing. The ARB shall make a determination to exclude evidence under Tax Code Section 41.67(d) only if evidence presented at the hearing establishes that: (1) the information sought to be excluded as evidence was not delivered at least 14 days before the hearing; and (2) the information sought to be excluded as evidence was previously requested by the protesting party.

VII. Other Issues

[Tax Code Section 5.103(17)]

1. Compliance with the Law, Integrity, and Impartiality

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

2. Patience and Courtesy

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

3. Bias or Prejudice

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

4. Confidential Information

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

5. Required Contents That Vary By ARB

In compliance with Comptroller Rule 9.805, the ARB dictates that the manner and form, including security requirements, in which a person must provide the other party with evidentiary materials the person(s) intend to offer or submit to the ARB for consideration at the hearing on a small, portable, electronic device, must comply with the following:

- a. Any electronic device provided for the purpose of offering or submitting evidence to the ARB will be screened for viruses and malware;
- b. The ARB will only accept the following electronic file types on CD and USB flash drives: Pictures: .jpg, .jpeg, .bmp, .tif; PDF: .pdf; Excel: .xls, .xlsx; Documents (Word, Text): .doc, .docx, .rtf, .txt. The ARB will not accept evidence on a smart phone or electronic tablet;
- c. A copy of the evidence provided in this manner will be uploaded to the property on the districts computer prior to the hearing, and the electronic evidence will be kept as part of the ARB's hearing record;
- d. ARB hearing rooms are equipped with a Windows-based PC capable of reading the formats listed above. The district representative will oversee the use of the computer and will make the hearing materials and images available on the individual monitors provided for the ARB, the district representative and the property owner or property owner's agent.

WILLIAMSON COUNTY APPRAISAL REVIEW BOARD POLICIES AND PROCEDURES

I. Organization

A. Officers

The officers of the ARB shall be the Chair, the Vice Chair and the Secretary. The local district judge shall appoint the Chair and the Secretary from among the members of the ARB. The Vice Chair shall be elected by members of the ARB as soon as possible after the new ARB members are appointed. The Vice Chair shall be elected from ARB members by a simple majority of those present and voting. The Chair will preside over all meetings and hearings of the ARB and perform such other responsibilities as these rules require. The Chair may vote or may make motions in any matter before the ARB. The Vice Chair will perform the duties of the Chair in the absence of the Chair and assist the Chair in the performance of their duties at the Chair's request. The Secretary shall be responsible for overseeing the keeping of minutes for all ARB meetings, for overseeing the keeping of all records of the ARB and for determining that all notices by the ARB are sent. The Secretary may delegate any of the above responsibilities to members of the appraisal staff designated by Chief Appraiser for that purpose. The Secretary will preside at meetings when the Chair and Vice Chair are absent. The Secretary shall perform such other responsibilities as these rules and the law requires. Should the office of Chair or Secretary become vacant, a new Chair or Secretary shall be elected by the local district judge.

B. Meetings

A majority of the ARB constitutes a quorum. The ARB must have a quorum present before conducting any business. Any final ARB 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 ARB other than hearings. Where Robert's Rules of Order are in conflict with the rules of this ARB, the rules of the ARB will govern. The person chairing the ARB or panel may vote or make motions on any matter. The ARB will meet within ten (10) days after the date the Chief Appraiser submits the appraisal records to the ARB to examine the records. The ARB will meet at any time at the call of the Chair. A majority of the ARB may call a meeting of the ARB at any time. The ARB will keep minutes of its meetings other than hearings. The minutes will constitute the record of meetings of the ARB. The Chair shall schedule hearings by the ARB or panels of the ARB. The Chair may delegate this responsibility to schedule hearings by the ARB 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 ARB are entitled to compensation set by the Williamson Central Appraisal District budget, for each day the ARB meets and to reimbursement for actual and necessary expenses incurred in the performance of ARB functions as provided by the district budget. The Chief Appraiser or the authorized designee shall be present at all meetings and hearings of the ARB. While ARB 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].

II. Hearings

A. Panels

1. Use of Panels

The ARB will sit in panels of three (3) voting members to hear property owner protests.

2. Panel Assignments

If the ARB elects to sit in panels, the Chair or other member presiding on a particular day will, from the membership of the full ARB, 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 Chair of each panel who will preside over the hearing with the full authority of the ARB's Chair. In conjunction with appointed WCAD staff, the presiding officer will assign hearings to each panel. A quorum of the full ARB need not be present for individual panels to conduct hearings.

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

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

The Chair will rule on the request for rehearing. If the Chair determines that the protest will be reheard, the protest will be placed on the first possible agenda. The Chair 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 ARB, excepting the original panel and Chair.

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

4. Determination by The Whole ARB

- a. The ARB sitting as a whole shall determine any protest heard by a panel. If the recommendation of a panel is not accepted by the ARB, the ARB 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 ARB may determine the protest. Before determining a protest or conducting a rehearing before a new panel or the ARB, the ARB 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 ARB or a member of the WCAD staff protests their property, the hearing will be scheduled in the same manner as for any other property owner. However, if there is any change to the above mentioned protestor's 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 comprising at a minimum quorum of the ARB. Chair of the hearing will be the most senior of the ARB Chair, Vice Chair 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 Chair. The hearing will be conducted in accordance with the ARB procedures and the Texas Property Tax Code. The determination made at the hearing will be a final determination by the ARB and will not require any further determinations or vote by the ARB.

5. Schedule Hearings

1. Case Numbers

- a. The ARB shall schedule a hearing on a protest if the property owner initiating the protest timely files a notice of protest. The ARB 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 ARB will determine whether the protest was filed by the deadline required by law. The ARB will make a determination as to whether the property owner has shown good cause for their failure to file the notice on time. The ARB 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 ARB.
- b. All cases scheduled for hearings will be assigned a protest or challenge number to identify the case during the proceedings before the ARB. 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.

B. ***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 ARB.

C. Testimony and Examination of Witnesses

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 to before an officer authorized to administer oaths (such as a notary or judge); and be submitted to the ARB 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.

D. Evidence Generally

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 ARB 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 ARB or its panel.

E. Documentary Evidence

1. Any party may submit evidence in documentary form by submitting the original document to the ARB.
2. Any party wishing to submit a copy of a document must swear that the copy accurately reflects the original record.
3. The ARB may admit the copy into evidence when the ARB determines that the original document is not readily available.

F. Official Notice

1. Any party to a hearing or any member of the ARB hearing the case may request that the ARB take official notice of any facts judicially recognizable by a court. The ARB will rule on any request for official notice.
2. When the ARB has chosen to take official notice of any fact, the ARB 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 ARB should not take notice of the matter requested.

G. Issuance of Subpoenas

1. The ARB sitting as a whole, on its own motion or at the request of a party, may subpoena witness or books, records, or other documents. To issue a subpoena, the ARB must conduct a hearing to determine that good cause exists for the issuance of the subpoena. The ARB 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 ARB 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 ARB 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 ARB 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 ARB must make a request for a subpoena in writing.
3. The ARB shall issue a subpoena requested by a party if the requesting party shows good cause for issuing the subpoena and deposits with the ARB a sum the ARB 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 ARB 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 ARB 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 ARB for the amount of compensation to which he is entitled.
6. Person 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 ARB.
  - 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.

H. Taxing Unit Challenges

1. All hearings of taxing unit challenges must be determined by the ARB sitting as a whole. The ARB shall conduct hearings on taxing unit challenges in the same manner as hearings on taxpayer protests except that panels may be used to hear challenges.
2. The ARB 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 ARB. The ARB 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.

I. Records of Hearings

The ARB shall keep such records of its hearings as are required by law and by rule of the State Comptroller of Public Accounts, Section 9.803.

J. Ex Parte Contact

1. Members of the ARB are prohibited from communicating with another person about any matter related to an owner's protest or about a property that is a 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. Members of the ARB shall sign an affidavit stating that they have not communicated with another person in violation of the ex parte communications rule.
3. A member of the ARB who knows a property owner or agent shall exercise individual judgement as to whether the member will participate in the hearing of that protest. At the request of the property owner or agent, the ARB member will recuse themselves or the hearing will be moved to another panel.
4. Communications between the ARB and its legal counsel are not prohibited.
5. Communications involving the chief appraiser or another employee of the appraisal district and a member of the ARB 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 ARB are not prohibited.

K. Policy / Standards of Conduct

1. A member of the ARB 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 ARB shall:
    1. Accept any gift or favor from any person that might reasonably tend to influence their official duties, or grant in the discharge of their official duties any improper favor, service, or thing of value.
    2. Use their official position to secure special privileges or exemptions for themselves or another.
    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 them as a member of the ARB or reflect discredit upon the ARB.
    5. Receive any fee, compensation or per diem for their services as a member of the ARB from any source other than the Williamson Central Appraisal District, except as may otherwise be provided by law. This shall not prohibit their performing the same or other services for a private organization that they perform for if there is no conflict with their ARB duties and responsibilities.
    6. Represent, while an ARB member, directly or indirectly, or appear on behalf of private interest of others before any agency of the Williamson Central Appraisal District or ARB, 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 ARB might be a party, or even accept any retainer or compensation as contingent upon a specific action taken by the ARB or any of these agencies.
    7. Use the prestige of their position with ARB 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 ARB.
    9. Engage in any dishonest or criminal act or any other prejudicial to the functioning of the ARB.

10. Assume the role of an advocate of any person or entity (including the Williamson Central Appraisal District) in their 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.
3. 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, gender, race, color, ethnicity, 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, gender, race, color, ethnicity, religion, disability or national origin.
  - c. Any action or conduct unreasonably creates a hostile or offensive working environment.

Any of these actions should be reported in writing to the Chair and the Taxpayer Liaison Officer. 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.

L. Notice of Decision

1. The ARB 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, agent 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 ARB 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 ARB order determining a protest filed under Section 41.41(a)(1) or (2) of the Texas Tax Code if the appraised or market value of the property as determined by the order is \$5 million or less, unless the property is a homestead.
3. To appeal an ARB order through binding arbitration, a property owner must file with the appraisal district not later than the 60<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.
4. As an alternative to filing an appeal to district court, a property owner may appeal to the State Office of Administrative Hearings an ARB order determining a protest concerning the appraised or market value of property brought under Section 41.41(a)(1) or (2) of the Texas Tax Code, if the appraised or market value, as applicable, of the property that was the subject of the protests, as determined by the ARB order, is more than \$1 million.

*Adopted this 14th day of May 2020*



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Carol Frey, Chair  
ARB



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David Hubbell, Secretary  
ARB