

## WILCO ARB 2022 AGENT POLICY LETTER

Attention: Property Tax Agents,

The Williamson County Appraisal Review Board (WILCO ARB) is committed to our statutory mission of timely certifying the annual appraisal roll for the Williamson County taxing entities.

As we prepare and plan for the many variables and unknowns that occur each year, we recognize you too are preparing to represent your clients effectively and efficiently as possible. Therefore, the WILCO ARB has implemented an Agent Policy to ensure we fulfill our duties and to establish clear expectations for tax consultant agencies and firms representing property owners.

This policy is intended to ensure that all WILCO ARB hearings will be conducted in a professional, competent, consistent, impartial, efficient, and expeditious manner. Please take note of changes in prior policies and procedures: all participants will be expected to plan and prepare as necessary to comply with this Agent Policy.

The WILCO ARB will be using timers again this year to control the length/ duration of the Formal Hearings. The Property Owner/ Tax Agent and the District will each have 7 minutes in which to present their initial evidence. Both parties (P.O./ Tax Agent & District) will also have a 3-minute rebuttal after both parties have given their initial evidence. This policy will remain in effect unless revised by the full Williamson County Appraisal Review Board. The 2022 Formal Protest Hearings will adhere to this policy and will be scheduled beginning April 4, 2022 and are expected to conclude on or before July 15, 2022.

Each Tax Consultant Firm should consider *every option available* to resolve a property protest prior to being scheduled for a Formal Hearing, including:

- Filing Protests as early as possible before the May 16<sup>th</sup> Deadline
- Resolving Protests informally
- Withdrawing protests submitted early without a recorded Appointment of Agents (AoA) Form, and for which no AoA has been subsequently filed
- Being prepared to provide a sufficient number of tax consultants/agents to present the volume of protests filed by your firm

Properly submitted formal hearing reschedules or postponements will be granted or denied by the WILCO ARB Chair according to the TPTC and the Comptroller's Model Hearing Procedures. That an agent simply chooses to do something else rather than attend an ARB hearing at its scheduled time will not be considered good cause for rescheduling or postponement. It is highly recommended that an agent consider alternatives such as appearing by affidavit if he or she believes that they may not attend a hearing in person.

As provided in the Texas Property Tax Code, 41.66 (j): Formal Protest Hearings will be scheduled across 'multiple panels' for agents filing more than twenty (20) protests. Tax consulting firms authorized by multiple property owners to appear as their agent must provide enough individual agents to assure that all protests may be heard as scheduled. The ARB may request reasonable proof that the individual appearing for the property owner is in fact employed by the firm, and not an independent contractor or subcontractor. Individuals not providing such proof will not be recognized and unless a separate appearance is made by affidavit the protest will be dismissed for failure to appear."

When an attorney appears at a Formal Hearing without an AoA having been filed, the lawyer must state his relationship to the property owner and their Texas Bar Number for the record.

Where multiple protests are scheduled for the same firm on a particular day, the firm must provide sufficient agents to present and resolve all on that scheduled day.

"Where an AOA designates a firm as the property owner's agent, requests for postponement on account of conflicting settings before another ARB will not be granted if the firm does not demonstrate that the firm cannot provide another agent either to present the conflicting protest of the protest scheduled before the WILCO ARB."

Disruptive behavior is counterproductive for all involved and is considered 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 38.13 Texas Penal Code). Please help us conduct your hearing in a courteous and civil manner.

This policy is meant to create a productive and efficient course of action to operate within the law impartially and consistently. Absent exceptions necessary to allow for a fair and just outcome, WILCO ARB panel chairs/members or the WILCO ARB officers will not deviate from policy. Going forward, the WILCO ARB appreciates your cooperation and adherence to the Agent Policy.

Sincerely,

Carol Frey  
Chair WILCO Appraisal Review Board

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