



WILLIAMSON COUNTY APPRAISAL
REVIEW BOARD

TELEPHONE HEARING PROCEDURES

1. Per Texas Property Tax Code Section 41.45(b): A property owner, or a property owner's authorized agent, wishing to appear for a hearing by telephone conference call **must**:
 - a. notify the Appraisal Review Board (ARB) of their request for a telephone hearing ***in writing not later than the fifth (5th) day before the date of the hearing***; and
 - b. ***provide all evidence in the form of a notarized affidavit filed with the District before the hearing begins***. The appellant is encouraged to submit a notarized affidavit at least five (5) days before a scheduled hearing to ensure adequate time for processing. An affidavit or accompanying document(s) should state the appellant's name and telephone number and must identify the property owner and address of the property under protest.

2. On the day and scheduled time of your hearing, the appellant shall contact Williamson Central Appraisal District at 512-930-3787 to speak a customer service employee and provide the following information:

- Owner or Agent/Representative contact name
- Quick Ref ID
- Account Type
- Call Back Phone Number

Once the appointment is verified, appellant's information will be captured in our new system by our customer service employee which will result in a call back from a member of the Appraisal Review Board to the phone number provided.

3. An appellant who calls more than 15 minutes after a hearing was scheduled to start will **not** be connected to the hearing. For more information, see #8 of these procedures.
4. The appellant is responsible for ensuring a clear connection from their end of the telephone connection:
 - a. The appellant should use a land-line telephone or, if the appellant uses a cell phone, he/she should call from a location with a strong, reliable connection to a cellular network. An appellant using a VOIP telephone should ensure that the Internet connection is fast enough to provide clear transmission of sound without buffering.
 - b. The appellant should separate himself/herself from background noises like televisions, barking dogs, or noises that might interfere with the ARB panel's ability to hear and understand the owner.
 - c. If a call is dropped or if the appellant's speech is garbled or unintelligible, the ARB panel may terminate the call and make one (1) attempt to call the appellant or wait for the appellant to call again. If the connection cannot be reestablished within five (5) minutes, the ARB panel will proceed with the hearing and the owner will have no further opportunity to participate in the hearing by telephone.
 - d. During an attempt to establish a reconnection, the hearing recording will continue but no evidence, argument or discussion will take place. If no reconnection is established, the ARB panel will conduct the hearing(s) via appearance by affidavit or if no affidavit has been submitted, the ARB panel will make a recommendation with the information, evidence, and testimony available within the hearing.

If the appellant provides documents, photographs, tables, or other items with their affidavit, the appellant should label those items prominently with the first being labeled PO Ex. 1, the second being labeled PO Ex. 2, etc. If the appellant wishes to emphasize certain portions of an item, the appellant should highlight those portions or otherwise draw attention to them with colored marking. The appellant should be specific and identify the evidence being submitted, i.e.: photographs, closing statement, sales comparisons, etc. During the hearing, the owner, the ARB panel members, and the representatives of the Appraisal District should refer to the appellant's evidence by their exhibit numbers. The Texas Comptroller of Public Accounts, Property Tax Assistance Division, has form 50-283, Property Owner's Affidavit of Evidence, which can be used to submit evidence to the Appraisal Review Board. The form is available on the Comptroller's website: <https://comptroller.texas.gov/forms/50-283.pdf>. The ARB will accept the following electronic file types on CD and USB flash drives only: Pictures: .jpg, .jpeg, .bmp, .tif; PDF: .pdf; Excel: .xls, .xlsx; Documents (Word, Text): .doc, .docx, .rtf, .txt. The Chief Appraiser may inspect the affidavit and is entitled to a copy on request.

5. An appellant may not offer new evidence by telephone. Evidence includes facts and opinions. The appellant may comment on evidence that is presented through an affidavit or by the Appraisal District. Panel members will not ask an appellant to present evidence by telephone.
6. The appellant is responsible for providing access to another person that the appellant invites to participate in the hearing.
7. Once a telephone hearing has been conducted by an ARB panel, no additional hearing will be conducted unless the ARB should decide not to approve the ARB panel's recommendation.
8. If the ARB panel determines that the appellant has wholly or partially forfeited the right to participate in a hearing by telephone, the ARB panel will proceed to hear or dismiss the protest without the participation, or further participation, of the appellant. The ARB panel's decision will not be changed even if the appellant successfully contacts the ARB by telephone at a later time.
9. A telephone hearing, to the extent practicable, will follow the same procedures as a hearing at which the appellant appears in person. An ARB panel will conduct a telephone hearing in a room equipped with telephone equipment that allows all panel members and the other parties to the protest who are present at the hearing to hear the appellant offer their evidence or argument.
10. To help facilitate accurate processing **"ATTENTION - Telephone Hearing"** should be prominently displayed on the outside of the envelope when sending the notarized evidence affidavit. **Appellants are encouraged to use a method that provides proof of delivery.** Email submission is acceptable. Affidavits can be submitted to Affidavits@wcad.org.
11. The Comptroller's office provides access to an electronic survey for appellants to offer feedback about their experience during their hearing. This voluntary survey may be accessed at: <https://www.surveymonkey.com/r/surveyARB>.