

**Williamson County Appraisal Review Board Hearing Procedures**  
**The ARB serves as a quasi-judicial body. No firearms allowed unless with law enforcement personnel.**

**I. ARB Membership**

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

**1. Administration of ARB (Appraisal Review Board) Appointments**

ARB members have no 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 must direct the individual to the person designated to receive applications or requests for appointment for the ARB. ARB members may refer applicants to [www.wcad.org](http://www.wcad.org) and go to the ARB tab for information and application.

**2. Conflicts of Interest**

Each ARB member must ensure that they do not have any conflict of interest that results in ineligibility to serve on the ARB or that 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 must 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 cannot participate in that protest hearing. If the conflict exists due to the provisions of the Local Government Code Chapter 171, the member must file an affidavit with the Secretary of the ARB. The ARB member must file an affidavit 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 has an interest (i.e., there is no requirement under Tax Code 41.69 that the interest be substantial). 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 must comply with all statutory requirements in performing statutory duties as a member of the ARB. Tax code section 41.01 addresses the duties of the ARB and the actions they are authorized to make.

**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 must promptly notify the ARB Chair. The ARB Chair must 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 must 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 must 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. It is further recommended that 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 must 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, Agents and Qualifying Lessees**

Pursuant to Tax Code Section 41.66(i), hearings filed by property owners or their designated agents under Tax Code Section 1.111 must be scheduled for a specific time and date. Pursuant to Tax Code section 41.413 a person leasing tangible property who is contractually obligated to reimburse the property owner for taxes imposed on the property is entitled to protest before the appraisal review board a determination of the appraised value of the property if the property owner does not file a protest relating to the property. 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 must 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 must 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 may follow the practices customarily used in the scheduling of hearings under Section 41.66(j).

**4. ARB Panel Assignments (Tax Code Section 41.66 (k)(k-1) and 41.45(d)(d-1)**

Pursuant to Tax Code Section 41.66(k) and (k-1), if an ARB sits in panels as authorized by Tax Code Section 41.45(d) and (d-1), protests must be assigned randomly, except for panels established under Tax Code Section 6.425, 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.**

Tax Code Section 41.45(b-4) allows a property owner to request that a single-member panel conduct the protest hearing. The property owner must submit the request not later than the 10<sup>th</sup> day before the hearing date in writing on the notice of protest or by a written submission. If the ARB does not accept the recommendations made by the single-panel member, the ARB can determine the protest or refer it for rehearing to a single-member panel composed of someone who did not hear the original protest.

Once a protest is scheduled to be heard by a specific panel, it cannot 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 must 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 must 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 can 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 cannot 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 must postpone a hearing if the chief appraiser consents to the postponement. The request must 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 can 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 cannot 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.

The postponement request must contain the mailing address and email address of the person requesting the postponement. The ARB must respond in writing or by email to the postponement request not later than the 7<sup>th</sup> day after the date of receipt of the request.

#### 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.

The postponement request must contain the mailing address and email address of the person requesting the postponement. The ARB must respond in writing or by email to the postponement request not later than the 7<sup>th</sup> day after the date of receipt of the request.

“**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 must 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 must 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 must 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 must 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)(k-1)**

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 must 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 must 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.

The postponement request must contain the mailing address and email address of the person requesting the postponement. The ARB must respond in writing or by email to the postponement request not later than the 7<sup>th</sup> 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**

This introductory statement must be read at the beginning of each hearing:

We are the appraisal review board that will hear your protest today. We are not employees of the appraisal district. We are appointed to perform an independent review of your protest. You can complete a survey regarding your experience today. The survey is voluntary. You also have the right to appeal our decision. We will provide the appeal information to you with our determination.

The ARB panel does not have to read the statement above if the owner or agent has read the Williamson County Appraisal Review Board Hearing Procedures Form and has acknowledged in writing or has previously appeared before the ARB panel that same day.

**Williamson County Appraisal Review Board Hearing Procedures Form**

After the informal hearing, and before the formal hearing, all appellants will be given the opportunity to opt out of having certain required information read aloud in the hearing. This will be a form provided to the appellant by the appraiser for review and acknowledgement prior to entering their formal hearing. The purpose is to minimize the amount of time spent on introductory topics and allow more time for the merits of the protest.

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 recorded hearing and announce the property number, owner name, 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.
- d. Welcome the parties and remind them of the content of the hearing procedures, **time limits for the hearing** (approximately 20 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 or agent to decide if they wish to present their evidence (documents and/or testimony) and argument before or after the appraisal district. At the beginning of the presentation of evidence, an opinion of value (if applicable) for the property must be stated by the protesting party.
- h. If the property owner or agent elects to testify first, they may present their evidence (documents and/or testimony). The ARB will 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, whether in person or by virtual or telephonic means, the appraisal district representative may examine the witnesses as part of the presentation of evidence.
- k. Then, the property owner or agent can cross examine the appraisal district representative and/or witnesses.
- l. Members of the ARB cannot 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 can then offer rebuttal evidence.
- o. The party presenting its case first must make its closing argument and state the ARB determination being sought.
- p. The party presenting its case second must make its closing argument and state the ARB determination being sought.
- q. The ARB or panel Chair must state that the testimony is closed.
- r. The ARB or panel must deliberate orally. No notes, text messages, or other forms of written communication are permitted.
- s. The ARB or panel Chair must 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 must be taken and recorded by the designated 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).  
  
Single-member panels must make a recommendation on each motion submitted under protest, however, the ARB will either accept the panel's determination, make its own determination on the protest, or refer the matter for rehearing to a single-member panel composed of an ARB member who did not hear the original protest.
- t. Announce the determination(s) of the ARB, thank the parties for their participation and state that an order of the decision of the ARB will be sent by certified mail. A property owner or agent can submit a written request for the notice of determination for email delivery, it will be provided by the district. Provide the property owner or their agent documents indicating that the members of the board hearing their protest signed the required affidavit. The recorded hearing is now concluded.

Audiovisual screens are typically used by ARB members during hearings for reviewing evidence and other information. ARB must make audiovisual screens 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 audiovisual 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.

## **2. Conducting Hearings by Telephone Conference Call or Videoconference Call**

Tax Code Section 41.45(n) allows a property owner initiating a protest is entitled to offer evidence or argument by affidavit without personally appearing. Tax Code Section 41.45(b-1) requires a property owner to notify the ARB by written request not later than the 5<sup>th</sup> day before the date of the hearing if the property owner intends to appear remotely. To offer evidence or argument at a hearing conducted remotely, a property owner **must** submit a properly notarized 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.

Tax Code Section 41.45(b-2) requires the ARB to provide the telephone number for conducting the teleconference call or the URL address for conducting the videoconference. The ARB must hold the hearing in a location with equipment that allows all ARB members and parties to the protest in attendance to hear and see the property owner's argument.

## **3. 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 must 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 must be followed.

The Secretary of the ARB must keep a separate tape recording or written summary of testimony 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 must be marked as "confidential" and maintained as confidential in the ARB records for proper handling. At the conclusion of the hearing the ARB panel must 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 must 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 cannot 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 **the 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 (AOA) 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 (AOA) 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. If an agent is unable to provide the authorization (AOA) within the hearing time limit, the ARB panel shall proceed to dismiss the hearing.

#### **6. Protest by Person Leasing Property**

Tax Code Section 41.413 allows a person leasing property who is contractually obligated to reimburse the property owner for taxes imposed on the property to protest before the ARB the appraised value of the property if the property owner does not file a protest relating to the property. Under Tax Code Section 41.413, the lessee can designate another person to act as an agent with the same authority and limitations as an agent designated under Tax Code Section 1.111. Designated agents have the same authority and are subject to the same limitations as agents designated by property owners.

#### **7. 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 attending the protest hearing in person, by telephone or videoconference, the statement must be sworn to as true and correct before an officer authorized to administer oath (notary public). To be valid, 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; 4.) signers printed name, their signature, execution date, notary signature and stamp. If an affidavit is not properly executed, the ARB panel shall proceed to dismiss the hearing.

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 cannot 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.

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 recommends adding a calendar date stamp to photographs presented as evidence.

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; Video: .mpg, .mp4, .avi, .mpeg, .mp3, .wma, and .wav. 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 (Tax Code Section 41.66(e))**

In a protest hearing, the ARB cannot 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),(e)**

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 cannot be used or offered in any form as evidence in the hearing. The ARB must 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 previously requested by the protesting party; and (2) the information sought to be excluded as evidence was not delivered at least 14 days before the hearing.

Tax Code Section 41.67(e) prohibits the chief appraiser from offering evidence at a hearing in support of a modification or denial of an exemption or application unless:

- 1) The chief appraiser provided the reasoning for the modification or denial to the property owner in writing no later than the 14<sup>th</sup> day before the hearing date; and

- 2) Evidence establishes that the additional reason was not known by the chief appraiser at the time the chief appraiser delivered the original notice of modification or denial.

**VII. Other Issues**

[Tax Code Section 5.103(17)]

**1. Compliance with the Law, Integrity, and Impartiality**

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

**4. Confidential Information**

Members of the ARB must 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 by the appraisal district prior to the hearing;
- 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; Video: .mpg, mp4, avi, .mpeg, mp3, .wma, and .wav. 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 district's 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 monitors provided for the ARB, the district representative and the property owner or property owner's agent.

*Adopted this 31st day of March 2026*



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Mary Bonnette, Chair  
ARB



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Coletta Ruggiero, Secretary  
ARB