

TAXPAYER INFORMATION

If you plan to contest the current or prior year appraised value of your property, the staff of the El Paso Central Appraisal District will assist you in any way that it can in furnishing you information on which our appraisal is based on. In protesting the value, **you should be ready to furnish some or all of the items listed below (Provide two (2) copies).** Evidence submitted through the EPCAD website, are limited to 25 total files (documents, photos, etc.) per account protested. The items may include, but do not have to be limited to,

- Closing Statements
- Sales information of comparable properties in your area
- Photographs of your property as of January 1st (interior and exterior)
- Recent appraisals of your property
- Estimates of repairs needed for your property

If you are contesting the value of commercial real estate the items may include, but do not have to be limited to:

- Closing Statements
- Contract of Sale
- Fee Appraisal
- Actual Income, Primary and Secondary, for three (3) years
- Actual expenses with the break down for three (3) years
- Gross sales revenues for three (3) years
- Rent rolls
- Land leases
- Income tax returns (IRS) for three (3) years
- Actual cost to build, remodel or repair
- Photographs as of January 1st.

If you are contesting the value of business personal property the items may include, but do not have to be limited to:

- Depreciation schedule that includes year acquired, item description, and original cost
- Balance sheet as of January 1st
- Photographs of all assets as of January 1st
- Purchase / Sale Agreement

This is the evidence considered when evaluating the appraisal of your property. If your protest concerns a point not shown above, consult with a member of the appraisal district who will direct you to the type of evidence needed in your protest. You may request at least 14 days before your protest hearing, for the appraisal district to mail a copy of this pamphlet; a copy of the adopted ARB hearing procedures; and a statement that you may request a copy of the data, schedules, formulas and any other information the chief appraiser will introduce at your hearing.

If you require the hearing be held in any language other than English, please bring an interpreter.

INFORMACIÓN PARA LOS CONTRIBUYENTES DE IMPUESTOS

Si usted piensa protestar el valor estimado de este año o años pasados de su propiedad, el personal del Distrito (EPCAD) le asistirá de cualquier manera posible, explicándole en que nos basamos para evaluar propiedades. Al protestar el valor de su propiedad, ya sea personal, residencial, comercial, terreno o exenciones agrícolas, usted deberá **estar preparado para presentar algunos o todos los documentos que se mencionan a continuación (Entrega dos (2) copias)**. Expedientes de pruebas enviados a través del sitio red de EPCAD, son limitados a 25 archivos totales por cuenta protestada. (documentos, imágenes, etc.)

- Declaración de cierre
- Información de venta de propiedades en su misma área que se puedan comparar con su propiedad
- Fotografías de su propiedad del primero de enero (interior y exterior)
- Avalúos recientes de su propiedad
- Las estimaciones o presupuestos de reparaciones necesarias a su propiedad

Si la propiedad por la que va protestar de bienes raíces comerciales o equipo, las pruebas pueden ser, pero no está limitado a lo siguiente:

- Declaración de cierre
- Contrato de compraventa
- Avalúo por honorarios
- Ingreso actual primario y secundario por tres (3) años
- Gastos actuales y en detalle por los últimos tres (3) años
- Ingreso total por ventas y ganancias por los últimos tres (3) años
- Recibos de pagos de alquileres
- Contratos de arrendamiento sobre terreno
- Declaración de impuestos (IRS) por tres (3) años
- Costo de construcción, de reconstruir o reparación
- Fotografías tomadas que reflejan la condición de la propiedad del primero de enero

Si la propiedad por la que va protestar de equipo, las pruebas pueden ser, pero no está limitado a lo siguiente:

- Programa de depreciación que incluye el año adquirido, la descripción del artículo y el costo original
- Balance a partir del primero de enero.
- Fotografías de todos los activos a partir del primero de enero
- Contrato de compra / venta

Ésta es la evidencia que se toma en consideración para el avalúo de su propiedad. Si su protesta se refiere a algo no listado, consulte con personal del Distrito y le explicarán el tipo de evidencia que necesita para su protesta. Usted puede solicitar al menos 14 días antes de su audiencia de protesta, para que el distrito de evaluación envíe por correo una copia de este folleto; una copia de los procedimientos adoptados de la audiencia ARB; y una declaración de que puede solicitar una copia de los datos, horarios, fórmulas y cualquier otra información que el jefe de tasación presentará en su audiencia.

Si requiere que la audiencia sea interpretada en un idioma aparte de Inglés, por favor haga arreglos hacia tener un intérprete.



Guidelines for Submitting Evidence for Use in Informal and ARB Hearings

All evidence presented to the El Paso Central Appraisal District (District) or Appraisal Review Board (ARB) must be retained by the District/ARB. The ARB will not accept evidence presented on any medium that cannot be copied to the permanent record. You must have your evidence ready to turn in and present at the time of your hearing or **risk having your meeting not heard and rescheduled to a later date.** The District will not edit or convert files from any format. The District is not liable for any damage that may occur to hardware during the transferring of files onto our system.

Information submitted in electronic file format as evidence must be self-contained within the file. The district does not accept documents with links/hyperlinks to external sources like websites or file repositories. Video and audio files are not accepted. Evidence files submitted through the EPCAD website, are limited to 25 total files per account protested. (documents, pictures, etc.)

The following guidelines are provided for evidence submitted to the District and the ARB:

Original Paper Documents and Photographs

If your evidence is in this format, please provide **COPIES** of the documents to the District/ARB. Please refer to the Taxpayer Information insert for additional information.

DVD/CD

If your evidence is in DVD/CD format, the media will be kept by the District/ARB. Please ensure that the DVD/CD contains evidence to be presented for the hearing only.

Flash Drives/USB Drives/ Portable Hard Drives/ Memory Cards

If your evidence is in any of these formats, the District will make an effort to download the information. If for any reason the information cannot be downloaded, please be prepared to provide evidence in another format.

Accepted file types:

Documents : .rtf, .txt, .pdf, .doc, .docx

Presentations : .ppt, .pptx

Spreadsheets : .csv, .xls, .xlsx, .xlsm, .xlsb

Images : .jpg, .jpe, .jpeg, .bmp, .png, .tif, .tiff

The District **DOES NOT** accept evidence in the following:

Files on Cell Phones, Smartphones

Video Files

Audio Files

Files on Laptops, Tablets, Digital Cameras

Video on Camcorders, VHS Tape, DVI Tapes

Websites / FTP Sites (Dropbox, One Drive, Google Drive)

We do not accept Apple Formatted Drives or Proprietary File Formats (HEIC, HEIV, etc...)



Directrices Generales para la Presentación de Evidencia para Audiencias Informales y con el ARB

La evidencia presentada al El Paso Central Appraisal District (el Distrito) o el Appraisal Review Board (ARB) deben ser retenidas por el Distrito/ARB. El ARB no aceptará pruebas presentadas en cualquier formato que no puedan ser copiadas al registro permanente. Usted debe tener su evidencia lista para entregar y presentar en el momento de su audiencia **o correr el riesgo de que su reunión no sea escuchada y reprogramada para una fecha posterior.** El Distrito no editará ni convertirá archivos de ningún formato. El Distrito no es responsable de los daños que puedan ocurrir a los artículos electrónicos durante la transferencia de archivos a nuestro sistema.

La información presentada en formato electrónico de expediente como prueba debe ser auto contenida dentro del expediente. El distrito no acepta documentos con enlaces\hipervínculos a fuentes externas como sitios web o repositorios de archivos. No se aceptan archivos de vídeo y audio. Expedientes de pruebas enviados a través del sitio red de EPCAD, son limitados a 25 archivos totales por cuenta protestada. (documentos, imágenes, etc.)

Se proporcionan las siguientes pautas para la evidencia presentada al Distrito y a la ARB:

Documentos y Fotografías Originales en Papel

Si la evidencia viene en este formato, hay que suministrar **COPIAS** de estos documentos al Distrito o al ARB. Por favor revise el Información Para Los Contribuyentes De Impuestos pagina.

DVD/CD

Si la presentación de evidencia es en DVD/CD, hay que dejar el medio con el Distrito/ARB. Favor de asegurar que el DVD/CD contiene **solo** evidencia para las audiencias. **El Distrito no hará ediciones de cualquier medio.**

Memoria USB/Disco Duro Portátil/Tarjeta de Memoria

Si la evidencia es presentada en cualquiera de estos medios, el Distrito hará el esfuerzo de descargar la información. Por cualquier razón que la información no se puede descargar, favor de estar preparado a presentar la evidencia en otro formato.

Tipos de archivo aceptados:

Documentos: .rtf, .txt, .pdf, .doc, .docx

Presentaciones: .ppt, .pptx

Hojas de cálculo: .csv, .xls, .xlsx, .xlsm, .xlsb

Imágenes: .jpg, .jpe, .jpeg, .bmp, .png, .tif, .tiff

El Distrito **NO** acepta evidencia en lo siguiente:

Archivos en Teléfonos Celulares, Smartphone

Archivos de Video

Archivos de Audio

Archivos en Laptops, Tabletas, Cámaras Digitales

Video en Videocámaras, Cinta VHS, Cinta DVI

Sitios web / Sitios FTP (Dropbox, One Drive, Google Drive)

No aceptamos unidades con formato Apple ni formatos de archivos privados (HEIC, HEIV, etc...)

**APPRAISAL REVIEW BOARD
EL PASO COUNTY**

2024 RULES \ PROCEDURES

Upon motion duly made, seconded and carried, the Appraisal Review Board (ARB) for El Paso County adopts the following Rules. Be it resolved that the following rules for the conduct of business before the ARB are hereby adopted.

The ARB adopts Robert's Rules of Order Revised (Classic 1915 Edition). The ARB develops customized hearing procedures to meet its particular needs and local concerns and adheres to the incorporated State Comptroller's Model Hearing Procedures as part of these procedures, in accordance with the Texas Property Tax Code. The Open Meetings Act of the Texas Civil Statutes applies to the ARB hearings. All hearings are to be recorded to produce permanent records thereof. The rules adopted by the ARB are as follow:

APPRAISAL REVIEW BOARD:

1. The Appraisal Review Board (ARB) consists of forty-five (45) members appointed by local Administrative Judge. A quorum of the full Board shall consist of one (1) more than half of the active members.

An ARB *panel* may consist of one (1) by written request only, to three (3) members.

2. ARB members are expected to always remain neutral and independent and to use their knowledge and experience to decide cases based ONLY on the evidence presented and the Property Tax Code.
3. The ARB Chairperson shall designate the Chairperson of each panel.
4. The ARB/Panel Chairperson shall maintain order and has the authority to call to order, reprimand, and/or demand the exit of any individual who demonstrates disruptive or disorderly conduct, or who refuses to follow the rules set forth by the ARB.
5. The ARB Chairperson's authority to maintain order during case presentation and/or cross-examination passes to each ARB Panel Chairperson during a hearing. All questions shall be directed through the panel Chairperson.
6. The ARB Chairperson retains the authority to remove any panel chairperson who repeatedly fails to maintain order during the panel hearing process.
7. The ARB/Panel Chairperson reserves the right to interrupt any party who strays from the subject of the case or who has begun repeating themselves. Comments relating to taxes, tax rates, or the merits of the actions of governing bodies are not relevant to the case and will not be permitted.
8. ARB/Panel Chairperson may not make a motion but may second a motion and vote as any other ARB member. If a motion does not receive a second, the protest is rescheduled to appear before a new panel or a quorum of the ARB. (Does not apply to a single member panel).
9. Pursuant to Texas Penal Code 46.035©, handguns whether concealed or not, are prohibited in panel rooms under the authority of Subchapter H, Chapter 411 Government Code.

SCHEDULING:

10. In order to ensure knowledgeable members for each panel, assignment and rotation of ARB members to panels shall be based on panel requirements under the direction of the ARB Chairperson.

OWNERS AGENTS:

11. If a property owner designates an agent to represent him/her in a property value matter, an Appointment of Agent form or a letter of authorization, if one is not on record, must be presented to the ARB Chairperson by the scheduled hearing date or prior to the commencement of the hearing. Only one (1) Appointment of Agent form is maintained on a property.

HEARING PROCEDURES:

12. Each hearing is scheduled for a total of 15 minutes; timers are used to enforce time limits. Each party (you and the appraisal district) have 3 minutes to present your evidence, 1 minute for rebuttal, and 1 minute for a closing statement. ARB panel members have 5 minutes for deliberation. The ARB will be flexible and allow additional time for complex cases, if they foresee it necessary.

13. Prior to hearing under Chapter 41 of the Property Tax Code, the property owner or authorized agent, the Chief Appraiser or designee, and the taxing units or their representatives shall exchange copies of all documentation to be introduced into evidence during the hearing. *Requests for postponements by either the property owner/agent or CAD, for the purpose of reviewing evidence, will be considered by the ARB Chair on a case-by-case basis.*
14. At the beginning of each hearing, all witnesses will be sworn in by oath or affirmation, by the Secretary of the ARB (or, in panel action, by the acting secretary). All parties to the protest shall be identified for the record. If a person refuses to swear or affirm, the panel Chairperson will read into the record that the taxpayer/agent declined this option, and their testimony will not be considered as evidence.
15. The property owner or owner's agent shall decide if they wish to present their evidence and argument before or after the appraisal district. The property owner and appraisal district must state their opinion of value for the property under protest. Offers rejected during informal hearings will not be considered by the ARB. Evidence presented by affidavit is read or entered into the record by a representative of the CAD.
16. The ARB members are entitled to ask questions to clarify any evidence presented during a hearing after being recognized by the Chairperson. Once the CAD and protesting party have presented all their evidence and testimony through the chairperson, they may cross-examine each other briefly and only on the material presented.
17. Hearings by telephone or video on timely protests are available upon request. Detailed procedures outlined in an attached addendum as part of these ARB rules is included in the inserts with the scheduled hearing appointment letter.

LATE FILING OF PROTESTS:

18. All Chapter 41 protests filed after the deadline, but before approval of the appraisal records and with some statement of good cause for the late filing, will be reviewed by the ARB chair or ARB panels on a case-by-case basis to determine whether good cause has been shown. Good cause exists when a person has pursued his protest with the diligence that an ordinarily prudent person would have used under the same or similar circumstances. Good cause includes, but is not limited to a personal or family emergency, extended business trip, extended illness or an extended hospital stay, which prevented the timely filing of the protest.

MOTIONS TO CORRECT THE APPRAISAL ROLL:

19. If a 25.25 (c) or (d) motion is set for hearing on or after the date the taxes for the year to which the motion applies become delinquent, the ARB will require that the property owner/agent show evidence that payment of the taxes has been made in compliance with Section 42.08 of the Property Tax Code.
20. Prior to the commencement of a hearing under Section 25.25, the property owner or his agent, a taxing unit or their representatives, shall provide copies of all documentation being presented as evidence.

POSTPONEMENTS:


21. The ARB Chair shall postpone a hearing for 5 to 30 days if either the property owner/agent or CAD shows "Good Cause". For purposes of Section 41.45, Subsections (e) and (e-1), "good cause" means a reason that includes an error or mistake that, (1) was not intentional or the result of conscious indifference; and (2) will not cause undue delay or other injury to the person authorized to extend the deadline or grant a rescheduling.
22. Requests for postponements by either the property owner/agent or the CAD for the purpose of reviewing evidence exchanged at the commencement of the hearing will be considered by the ARB Chair on a case-by-case basis.

FAILURE TO APPEAR AT SCHEDULED HEARING DATE AND TIME:

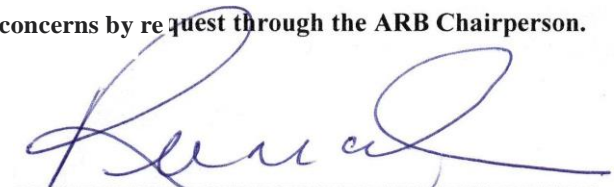
23. In accordance with Sec. 41.45(e-1) and (e-2) of the Texas Property Tax Code a property owner or a person designated by the property owner as the owner's agent to represent the owner at a hearing, is entitled to a new hearing if the property owner or the owner's agent files, not later than the fourth day after the scheduled hearing date and time, a written statement with the ARB showing "Good Cause" for failure to appear and requesting a new hearing.

The ARB may consult their Attorney(s) regarding any issues or concerns by request through the ARB Chairperson.

Adopted March 7, 2024



Chairperson



Secretary

ADDENDUM

APPRAISAL REVIEW BOARD PROCEDURE ON HEARINGS BY TELECONFERENCE CALL OR VIDEO

1. Telephone/video hearings are subject to the following:
 - a. By written request at the time the protest/motion is filed or 10 days prior to the scheduled hearing date.
 - b. Videoconference hearings only apply to protests under Chapter 41 (timely protests).
2. The property owner must have a device that meets the minimum requirements for video conferencing. A fast reliable internet connection capable of 5 megabits per second, a webcam, a microphone, and speakers to hear everyone present in the hearing. Technical support will not be provided.
3. A property owner wishing to appear for a hearing by telephone conference call or video conference must:
 - a. Notify the Appraisal Review Board in writing no later than the 10th day before the scheduled date of the hearing.
 - b. Provide evidence in the form of a notarized affidavit or unsworn declaration received before the scheduled hearing.
4. The property owner must call (915) 780-2123 approximately five minutes before their scheduled phone/video hearing in order to check-in.
 - a. When an ARB staff member answers, the property owner should inform them that they have a scheduled hearing by phone/video and be prepared to provide the owner's name, property ID number, and telephone number the owner is available at within the next hour. An access code for video hearings will be provided when the panel calls you.
 - b. If a panel is not available to hold the hearing right away, a CAD staff member answering the call will advise the property owner that he/she will receive a call back when a panel is available. The property owner is responsible for keeping the line clear and answering promptly when the panel calls to commence the hearing. If there is no answer, the panel will attempt a second call within one minute of the first call. If there is no answer again, the panel will proceed with the case and make its determination based on the affidavit/declaration and evidence received.
 - c. The property owner is responsible for ensuring a clear connection from his/her end of the telephone/video connection. If the call/video disconnects or if the property owner's speech is not clear or breaking-up, the ARB panel may terminate the call and redial the number. If the video is not audible or freezes, the property owner must exit and retry to join the meeting. If re-establishing the connection fails within a five-minute period, the ARB panel will proceed with the hearing by affidavit/declaration with no further opportunity to participate in the hearing by telephone or video.
5. The ARB will conduct its hearings in accordance with its local procedures included in your NOTICE OF HEARING (appointment letter).
6. The time allotted for the hearing will not be extended if the call or video is disconnected.
7. The property owner may include a third party to participate in the teleconference/video hearing but only for the purpose of listening or offering arguments. No new evidence or information may be offered via telephone/video. It is the owner's responsibility to coordinate adding the third party participant to the ARB telephone/video hearings. The ARB will not coordinate any third party conference connections.
8. The evidence the property owner intends to present and discuss must be provided to the ARB by notarized affidavit or unsworn declaration prior to the scheduled hearing. It is **STRONGLY RECOMMENDED** that the owner's evidence be clearly numbered or labeled so that the ARB members can quickly identify which document the owner is referencing. The time is not extended if the ARB is unable to match the evidence with the material referenced during the owner's arguments.
9. The property owner may not present additional evidence during the hearing. Only the evidence contained in or with the affidavit/declaration is considered, and owners may only make arguments related to the evidence provided prior to the scheduled hearing.

Addendum

Before or immediately after an ARB hearing begins, each party shall provide the other with a copy of the evidence the party intends to offer at the hearing. The parties may exchange evidence in paper or electronic form. If any paper evidence is presented at the hearing and has not been scanned for inclusion in the hearing record, will be scanned immediately after the conclusion of the hearing. The ARB is required to retain copies of all the evidence.

a. The ARB will accept evidence that complies with the appraisal districts "Guidelines for Submitting Evidence for Use in Informal and ARB Hearings". Files presented to the ARB will be displayed by the appraisal district from their computers and onto the projector\TV. Every device will be scanned before it is introduced onto the appraisal districts network, and any device perceived to contain a virus or malware will not be allowed.

b. The ARB will not accept evidence that cannot be transferred from smartphones, tablets, laptops, cameras, USB drives, memory cards or any other type device not listed, if the evidence is to be presented during a hearing. The ARB must retain a copy of all files presented during a hearing for the record. Files must be in a format that complies with the appraisal district software.

c. Electronic evidence must be submitted in the following file types:

Accepted types:

Documents : .rtf, .txt, .pdf, .doc, .docx

Spreadsheets : .csv, .xls, .xlsx, .xlsm, .xlsb

Presentations : .ppt, .pptx

Images : .jpg, .jpe, .jpeg, .bmp, .png, .tif, .tiff

Unaccepted types:

Smartphone, Laptops, Tablets, Digital Camera files that cannot be downloaded or copied
Video or Audio Files, Websites, Files on FTP Sites (Dropbox, One Drive, Google Drive)
Apple Formatted Drives or Proprietary File Formats (HEIC, HEIV, etc.)

d. The Appraisal District may use audiovisual equipment at a hearing, including multiple monitors, and Windows-based computers compatible with the file types listed in Item c above. A projector\TV will be used to present evidence at the hearing. Property owners will be provided with a way to connect to the projector\TV. The appraisal district will not provide access to a computer for the use of a property owner\representative. A property owner \ representative may bring their own laptop for use at a hearing. Devices that cannot connect easily to the projector\TV are not accepted (tablets, smartphones, etc.). All files presented in an ARB hearing must be saved to the record. Property owners \ representatives are responsible for setting the equipment up and operating it. Neither the appraisal district nor the ARB will provide technical assistance.

e. Property owners \ representatives may not access the Appraisal District's computer network or Internet connection nor any of the appraisal district's technology or equipment other than that made available and described in these procedures.

Model Hearing Procedures for Appraisal Review Boards

I. ARB Membership

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

1. Administration of ARB 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 individual is contacted by an ARB member regarding requesting an appointment to the ARB, the member must direct the individual to the person designated to receive applications or requests for ARB appointment.

2. Conflicts of Interest

Each ARB member must ensure that he or she does 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 required 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 a protest hearing. If the conflict exists due to the provisions of Local Government Code Chapter 171, the member must file an affidavit with the ARB secretary. The ARB member must file the 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, the ARB member does not have to file an affidavit but must recuse himself or herself immediately from the hearing and report the conflict to the ARB chair or secretary.

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 interest (i.e. Tax Code Section 41.69 does not require the interest to 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 he or she has a conflict of interest that might prohibit his or her involvement, the member must immediately contact the ARB chair to address the matter.

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

3. Ex Parte and Other Prohibited Communications

ARB members must not engage in prohibited ex parte or other communications. If one or more individuals approach the ARB member and appear to engage or attempt to engage in a prohibited communication, the ARB member must immediately remove himself or herself from the conversation.

II. ARB Duties

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

1. Statutory Duties of an ARB

Each ARB member must ensure that he or she understands the statutory duties of the ARB and complies with all statutory requirements in performing statutory duties as an ARB member. 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 must obtain and maintain familiarity with notices required under the Property Tax Code. If an ARB member believes that any required notice 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 report and take appropriate action to correct all verified problems.

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

"Good cause" for filing late protests is not defined in Tax Code Section 41.44(b). Claims of good cause for late-filed protests must be carefully considered. The standards in making determinations of good cause under Tax Code Section 41.44(b) must be uniformly applied. The ARB should give due consideration to good cause claims in a manner that properly respects the rights of property owners and their agents while not undermining or contravening laws related to filing deadlines or the orderly and expeditious fulfillment of ARB duties.

III. ARB Hearings (formal hearings, not informal meetings between property owners and appraisal district staff) [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, the appraisal district can provide the ARB with clerical assistance.

A person leasing property who is contractually obligated to reimburse the property owner for taxes imposed on the property is entitled 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.

2. Scheduling Hearings for Property Owners, Agents and Qualifying Lessees

Pursuant to Tax Code Section 41.66(i), the ARB must schedule hearing requests filed by property owners or their designated agents under Tax Code Section 1.111 for a specific time and date. The ARB can schedule more than one protest hearing at the same time and date; however, the property owner or agent can request to postpone a hearing if it is not started by an ARB panel or the full ARB within two hours of the scheduled hearing time. 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 7th day after the date of receipt of the request.

3. Scheduling Hearings for Multiple Accounts

If requested by a property owner or designated agent, the ARB must schedule consecutive hearings on the same day on protests concerning up to 20 designated properties. 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." A property owner or designated agent can file more than one such request in the same tax year. Also pursuant to Tax Code Section 41.66(j), the ARB may schedule protest hearings concerning more than 20 properties filed by the same property owner or 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 Tax Code 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), it must randomly assign protests. Except for panels established under Tax Code Section 6.425, the ARB, with or without clerical assistance from the appraisal district staff, may consider the property type or the protest grounds in order to assign the protest to a panel with members who have particular expertise.

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 10th 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.

Tax Code Section 41.66(k-1) allows a property owner or agent to request a special ARB panel to hear a complex property protest if in a county with a population of 1.2 million or more. The owner or agent must consent to a special panel reassignment and may request a postponement if they disagree with the reassignment.

Once a protest is scheduled for a specific panel, the ARB cannot reassign it to another panel without the consent of the property owner or designated agent. If the ARB reassigns a protest to another panel, the owner or designated agent may agree to the reassignment or request a postponement of the hearing. The ARB must 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. The property owner must request the postponement before the hearing date in writing, including by fax, email, telephone or in person to the ARB, an ARB panel or the ARB chair. If the requested hearing postponement is scheduled to occur before the next regular meeting of the ARB, the chair or the chair's representative may act on the request for postponement without the necessity of action by the full ARB. Unless the postponed hearing date and time are agreed to by the ARB chair or the chair's representative, the property owner and the chief appraiser, the ARB cannot postpone the hearing to a date less than five or more than 30 days after the date scheduled for the hearing when the postponement is sought.

Without limit, the ARB must postpone a hearing if the property owner or designated agent shows good cause, as defined in Tax Code Section 41.45(e-2). The property owner or designated agent must request the postponement in writing, including by fax, email, telephone or in person to the ARB, an ARB panel or the ARB chair. If the postponed hearing is rescheduled to occur before the next regular meeting of the ARB, the chair or the chair's representative can act on the postponement request without the necessity of action by the full ARB. Unless the postponed hearing date and time are agreed to by the ARB chair or the chair's representative, the property owner and the chief appraiser, the ARB cannot postpone the hearing to a date less than five or more than 30 days after the date scheduled for the hearing when the postponement is sought.

Without limit, the ARB must postpone a hearing if the chief appraiser consents to the postponement. The chief appraiser must request the postponement in writing, including by fax, email, telephone or in person to the ARB, an ARB panel or the ARB chair. If the postponed hearing is rescheduled to occur before the next regular meeting of the ARB, the chair or the chair's representative can act on the postponement request without the necessity of action by the full ARB. Unless the postponed hearing date and time are agreed to by the ARB chair or the chair's representative, the property owner and the chief appraiser, the ARB cannot postpone a hearing to a date less than five 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 7th day after the date of receipt of the request.

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

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

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 7th day after the date of receipt of the request.

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 the owner's agent is also scheduled to appear at an ARB protest hearing in another appraisal district;
- 2) the other scheduled ARB protest hearing is scheduled to occur on the same date as the hearing set by this ARB;
- 3) the hearing notice delivered to the property owner or the owner's agent by the other ARB bears an earlier postmark than the hearing notice delivered by this ARB or, if the postmark date is identical, the property owner or agent has not requested a postponement of the other hearing; and
- 4) the property owner or the owner's agent includes with the postponement request a copy of the hearing notice delivered to the property owner or the owner's agent by the other ARB.

8. Postponements Under Tax Code Section 41.66(h)

The ARB must postpone a hearing (one time only) if the property owner or the 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 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 7th day after the date of receipt of the request.

9. Postponements Under Tax Code Section 41.66(i)

The ARB must schedule protest hearings filed by property owners or their designated agents under Tax Code Section 1.111 for a specific time and date. The ARB can schedule more than one protest hearing at the same time and date; however, a property owner or agent can request to postpone a hearing if it is not started by an ARB panel or the full ARB within two hours of the scheduled hearing time. 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 7th day after the date of receipt of the request.

10. Postponements Under Tax Code Section 41.66(k)(k-1)

Once the ARB schedules a hearing by a specific panel, the ARB cannot reassign it to another panel without the consent of the property owner or designated agent. If the ARB reassigns a protest to another panel, a property owner or designated agent may agree to reassignment or request a hearing postponement. The ARB must postpone the hearing on that request. A change of panel members because of a conflict of interest, illness or inability to continue participating in hearings for the remainder of the day does not constitute panel reassignment.

A property owner or agent must consent to a special panel ARB hearing reassignment or request a postponement if they disagree with the reassignment. A change of special panel members because of a conflict of interest, illness or inability to continue participating in hearings for the remainder of the day does not constitute a special panel hearing reassignment.

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 7th day after the date of receipt of the request.

IV. Conduct of ARB Hearings (formal hearings, not informal meetings between property owners and appraisal district staff) [Tax Code Section 5.103(b)(2), (9), and (10)]

1. Conducting Hearings Open to the Public

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

We are the appraisal review [board or panel] 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 [provide instructions on how to fill out the survey]. 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 or ARB panel does not have to read the statement above if the owner or agent has previously appeared before the ARB or any ARB panel for the ARB for that county that same day.

ARBs should conduct most protest hearings in the following order:

- a. Commence the hearing and announce the assigned protest number, property location, property owner and other identifying information.
- b. Announce that, in accordance with Tax Code Section 41.45(h), the parties must provide all written and electronic material that has not been provided.
- c. State that the ARB members who are considering the protest have not communicated with anyone about the protest and 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, and other relevant matters.
- e. Ask if any testifying witness holds a license or certificate from the Texas Appraiser Licensing and Certification Board and if the witness is appearing in that capacity.
- f. Inform witnesses that they must give all testimony under oath and swear-in all witnesses who plan to testify.
- g. Ask the property owner to decide if he/she wishes to present his/her evidence and argument before or after the appraisal district.
- h. If the property owner or agent presents his/her case first, he/she will present evidence (documents and/or testimony). If witnesses are present, the property owner or agent can examine the witnesses as part of the presentation of evidence. At the end of the presentation, the property owner or agent must state an opinion of the property's value (if applicable).
- i. Next, the appraisal district representative may cross-examine the property owner, the agent or representative and/or witnesses.
- j. If the property owner or agent presented his/her case first, the appraisal district representative will present evidence (documents and/or testimony) next. If witnesses are present, the appraisal district representative can examine the witnesses as part of the presentation of evidence. At the end of the presentation, the appraisal district representative must state an opinion of the property's value (if applicable).
- k. Then, the property owner or agent can cross-examine the appraisal district representative and/or witnesses.
- l. The parties cannot examine or cross-examine the ARB members.
- m. The party presenting its case first can 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 hearing 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 chairman 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 protested. The ARB must take a vote and a designated appraisal district staff person or ARB member must record it. The parties must make separate motions and the ARB must make separate determinations 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 ultimately 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 someone who did not hear the original protest.

Special panels appointed in certain counties must make a recommendation on each motion submitted under protest, however, the ARB will ultimately accept the panel's determination or refer the matter for rehearing to a another special panel

composed of members who did not hear the original protest. If ARB does not have at least three other special panel members available, the ARB may make the determination.

- t. Thank the parties for their participation and announce the ARB determination(s) and that an order determining protest will be sent by certified mail or email in counties with populations greater than 120,000 where property owners can submit a request form for electronic delivery of the notice of determination from the ARB. Provide the property owner or agent documents indicating that the members of the board hearing the protest signed the required affidavit.

If the ARB members use computer screens during ARB hearings for reviewing evidence and other information, the ARB must make computer 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 computer screen in the hearing location (there is no requirement that the ARB provide the property owner or agent with 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 VI, 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. The parties must direct all communications 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 exemptions, 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.

Tax Code Section 41.68 and Comptroller Rule 9.803 require that the ARB keep records for each ARB proceeding. 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 ARB secretary is responsible for ensuring proper record keeping, maintenance and retention.

2. Conducting Hearings by Telephone or Videoconference Call

Tax Code Section 41.45(n) allows a property owner initiating a protest to offer evidence or argument by affidavit without physically appearing. Tax Code Section 41.45(b-1) requires a property owner to notify the ARB by written request not later than the 10th day before the date of the hearing if the property intends to appear remotely.

To offer evidence or argument at a hearing conducted remotely, 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 remotely 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 (if offered in that county). 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, if applicable, see the property owner's argument.

3. Conducting Hearings Closed to the Public [Tax Code Section 41.66(d), (d-1)]

The chief appraiser and the property owner must file a joint motion to request a closed hearing 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 the closed meeting as permitted by Tax Code Section 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 ARB must follow the same order of proceedings as for hearings open to the public.

The ARB secretary must keep a separate tape recording or written summary of testimony for the closed meeting in accordance with 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. The ARB must mark as "confidential" and maintain it 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 ARB members must maintain the confidentiality of the information and disclose 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. The ARB and parties cannot 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 ARB should advise the parties in advance of any time limitations that the ARB intends to impose regarding the presentation of evidence.

5. Party's Right to Appear by an Agent

A person leasing property who is contractually obligated to reimburse the property owner for taxes imposed on the property can file a protest if the property owner does not and to designate, under Tax Code Section 41.413, another person to act as his/her agent with the same authority and limitations as an agent designated under Tax Code Section 1.111.

V. 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 but may enforce time limits and dictate the order of ARB hearings. To the extent possible, the ARB should advise the parties in advance of any time limitations the ARB intends 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.

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 the ARB to consider any appraisal district record (i.e., appraisal roll history, appraisal cards), one of the parties must present it as evidence (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 the protesting party previously requested information under Tax Code Section 41.461 and that the opposing party did not deliver the information to the protesting party at least 14 days before the scheduled or postponed hearing, the opposing party cannot use or offer the requested information not made available in any form as evidence in the hearing. The ARB must 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.

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 14th 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.

VI. Other Issues [Tax Code Section 5.103(17)]

1. Compliance with the Law, Integrity, and Impartiality

ARB members must comply with the law and always act 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

ARB members must perform their ARB duties without bias or prejudice.

4. Confidential Information

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

5. Required Contents That Vary By ARB

The ARB's adopted hearing procedures must comply with Comptroller Rule 9.805 concerning ARB evidence exchange and retention and audiovisual equipment requirements. The rule requires that ARB procedures include specific items that may vary by ARB. The rule addresses:

- the manner and form, including security requirements, in which a person must provide the other party with evidentiary materials the person intends to offer or submit to the ARB for consideration at the hearing on a small, portable, electronic device;
- how to retain the evidence as part of the ARB's hearing record; and
- the audiovisual equipment provided by an appraisal district, if any, for use by a property owner or the property owner's agent.

This section of the ARB's hearing procedures must address each item required in Comptroller Rule 9.805.

Taxpayer Assistance Pamphlet

January 1, 2024

You are entitled to an explanation of the remedies available to you when you are not satisfied with your property's appraised value. The Texas Comptroller of Public Accounts is required to publish a pamphlet that explains the remedies available to taxpayers and procedures to be followed in seeking remedial action. The Comptroller's office must provide information related to the functions of the taxpayer liaison officer (TLO) appointed in appraisal districts with a population of more than 120,000 and include advice on preparing and presenting a protest.

The Tax Code further directs that copies of the pamphlet be made readily available to taxpayers at no cost. The chief appraiser of an appraisal district may include it with the notice of appraised value mailed to property owners to explain the deadlines and procedures used in protesting their property's value. The chief appraiser must provide another copy to property owners initiating a protest.

The first step in exercising your rights under the Tax Code is to protest your property's appraised value. The following remedies only address appraised values and related matters. Government spending and taxation are not the subjects of this publication and must be addressed by local taxing units.

How to Protest Property Value

Appraisal districts must send required notices by May 1, or by April 1 if your property is a residence homestead, or as soon as practical thereafter. The notice must separate the appraised value of real and personal property.

The notice will also include the date and place the appraisal review board (ARB) will begin hearing protests and an explanation of the availability and purpose of an informal conference with the appraisal district to resolve your concerns before your ARB hearing. If you are dissatisfied with your appraised value or if errors exist in the appraisal records of your property, you should file a notice of protest with the ARB.

If an appraisal district has an internet website, it must permit electronic filing of a protest for incorrect appraised value and/or unequal appraisal of property for which a residence homestead exemption has been granted, with certain exceptions. Counties with populations of 500,000 or more are required to have a website. Contact your local appraisal district for more details on filing a protest electronically.

What Can be Protested

The notice of protest may be filed using the model form on the Comptroller's website: comptroller.texas.gov/forms/50-132.pdf. The notice need not be on this form. Your notice of protest is sufficient if it identifies (1) the

protesting person claiming an ownership interest in the property, (2) the property that is the subject of the protest and (3) dissatisfaction with an appraisal district determination.

You may request the ARB schedule hearings on protests to be held consecutively concerning up to 20 designated properties on the same day. You may use a special notice on the Comptroller's website: comptroller.texas.gov/forms/50-131.pdf.

You may protest your property's value in the following situations:

- the value the appraisal district placed on your property is too high and/or your property is unequally appraised;
- the appraisal district denied a special appraisal, such as open-space land, or incorrectly denied or modified your exemption application;
- the appraisal district failed to provide you with required notices;
- the appraisal district denied the circuit breaker limitation on appraised value for non-homestead real property; or
- other matters prescribed by Tax Code Section 41.41(a).

How to Complete the Protest Form

If using the protest form, these tips will help ensure that you can present your evidence and preserve your appeal rights.

- You should pay particular attention to the reason for protest section of the form.
- What you check as the reason for the protest influences the type of evidence you may present at your hearing.
- Your appeal options after the hearing are influenced by what you protest.

In the case of a typical residential property, checking incorrect appraised value and/or unequal appraisal will allow you to present the widest types of evidence and preserve your full appeal rights.

How to Resolve Concerns Informally

Appraisal districts will informally meet with you and try to resolve your objections prior to your ARB hearing. You must request the informal conference with the appraisal district on either your notice of protest form or in writing before your scheduled hearing date. It is very important, however, that you preserve your right to a hearing with the ARB by filing your notice of protest before the deadline, even if you expect to resolve your concerns at the informal meeting with the appraisal district.

Ask one of the appraisal district's appraisers to explain how the district arrived at your property's value. Be sure the property description is correct and that the measurements for your home or business and lot are accurate. Many appraisal districts have this information online.

What is an ARB?

The ARB is an independent, impartial group of citizens authorized to resolve disputes between taxpayers and the appraisal district. The local administrative district judge or the judge's designee appoints ARB members in all counties. Beginning on July 1, 2024 in counties with a population of less than 75,000, the local administrative district judge, or the judge's designee will continue to appoint ARB members. In counties with a population of 75,000 or more, the board of directors of the appraisal district will appoint the ARB members, including special panel ARB members to hear complex property cases where available.

The ARB must adopt and follow certain hearing procedures that may be unfamiliar to you. It must base its decisions on facts it hears from you and the appraisal district to decide whether the appraisal district has acted properly in determining your property's value.

ARB members cannot discuss your case with anyone outside of the hearing. Protest hearings, however, are open to the public and anyone can sit in and listen to the case. A closed hearing is allowed on the joint motion of the property owner and chief appraiser if either intends to disclose proprietary or confidential information at the hearing.

When are Protests Filed?

You must file your notice of protest with the ARB no later than May 15 or 30 days after the appraisal district mailed the notice of appraised value, whichever is later. You may request an evening or Saturday hearing. The ARB will notify you at least 15 days in advance of the date, time and place of your hearing. Under certain circumstances, you may be entitled to a postponement of the hearing to a later date. The ARB begins hearings around May 15 and generally completes them by July 20. Start and end dates can vary by appraisal district.

At least 14 days before your protest hearing, the appraisal district will mail a copy of this pamphlet; a copy of the adopted ARB hearing procedures; and a statement that you may request a copy of the data, schedules, formulas and any other information the chief appraiser will introduce at your hearing.

You or your authorized representative may appear at the ARB hearing in person, by telephone conference call, videoconference or by filing a written affidavit. To appear by telephone conference call or videoconference, you must provide written notice at least 10 days before the hearing, and any evidence must be submitted by written affidavit delivered to the ARB before the hearing begins. ARBs in counties with populations less than 100,000 that

also lack the technological capabilities for video-conferences are not required to provide them.

If you fail to appear, you may lose the right to be heard by the ARB on the protest and the right to appeal. If you or your authorized representative fails to appear at a hearing, you are entitled to a new hearing if you file with the ARB, not later than four days after your hearing date, a written statement showing good cause for failing to appear and request a new hearing. Good cause is defined as a reason that includes an error or mistake that was not intentional or was not the result of conscious indifference and will not cause undue delay or injury to the person authorized to extend the deadline or grant a rescheduling.

What Steps to Take to Prepare for a Protest Hearing

You should consult with the appraisal district staff about your property's value. Ask questions about items you do not understand. The appraisal district is required to provide copies of documents that you request, at no charge via first class mail or electronically by filing a written request to exchange electronic communications on a form prescribed by the Comptroller for that purpose. Many appraisal districts provide a great deal of information on their websites at no charge.

If you are protesting the appraisal of your home or small business, you can view videos on the topic on the Comptroller's website at comptroller.texas.gov/taxes/property-tax/.

Observing the following tips can also help in achieving a successful appeal:

- *Be on time and prepared for your hearing.* The ARB may place time limits on hearings.
- *Stick to the facts and avoid emotional pleas.* The ARB has no control over the appraisal district's operations or budget, tax rates for local taxing units, inflation or local politics; addressing these topics in your presentation wastes time and will not help your case.
- *Review the ARB hearing procedures.* After you receive the ARB hearing procedures, take time to become thoroughly familiar with them and be prepared to follow them.
- *Present your information in a simple and well-organized manner.* You and the appraisal district staff are required to exchange evidence at or before the hearing. Photographs and other documents are useful. You should take an appropriate number of copies so that each ARB member and the appraisal district representative receives one.

The date of your appraisal is Jan. 1, so you should make sure that changes made before that date are included in the appraisal. Improvements or damage to your property after Jan. 1 should not be part of the appraisal or the protest.

If you are protesting business property value or other appraisal matters, you should have evidence to support your opinion of value. Sales data may not be available or relevant, but income and expense information may be useful.

Generally, the appraisal district has the burden of proof in value and unequal appraisal disputes. An appraiser's job is to appraise property at its market value, equitably and uniformly.

Limited Binding Arbitration

After you have filed a notice of protest and if you believe your ARB or chief appraiser failed to comply with a procedural requirement relating to your protest, you may file a request for limited binding arbitration (LBA) to compel the ARB or chief appraiser to comply with certain procedural requirements.

To request LBA, you must file a Request for Limited Binding Arbitration. Additional information about filing an LBA request, including filing deadlines and fees, can be found on the Comptroller's website at comptroller.texas.gov/taxes/property-tax/.

What if you are Dissatisfied with the ARB's Decision

After the ARB rules on your protest, it will send a written order by certified mail. If you are dissatisfied with the order of determination, there are three options to appeal. Any ARB decision can be appealed to the state district court in the county in which the property is located. Depending on the facts and property type, you may be able to appeal to the State Office of Administrative Hearings (SOAH) or to regular binding arbitration.

Additional information about appealing an ARB decision, including filing deadlines and fees, can be found on the Comptroller's website at comptroller.texas.gov/taxes/property-tax/protests/index.php.

In all types of appeals you are required to pay a specified portion of your taxes before the delinquency date.

TLOs

Appraisal district boards of directors in counties with populations of more than 120,000 must appoint a TLO whose primary responsibility is assisting taxpayers, property owners and members of the public with understanding the appraisal process, the protest process, the procedures for filing complaints, comments, and suggestions with the appraisal district, and filing an LBA request.

A property owner may file a written complaint with the TLO to request resolution of a dispute on a matter that does not relate to property appraisal. The TLO may resolve a complaint by directing the property owner to the appropriate resources or referring the issue to the appropriate employee or officer of the appraisal district or ARB. Additionally, the TLO may facilitate an informal meeting with the parties of the dispute to resolve the issue and notify a property owner of the resolution of a complaint not later than the 90th day after the date the complaint is filed. The resolution of a complaint filed is not an action that a property owner is entitled to protest, request LBA or appeal under Tax Code Chapter 42.

TLOs also assist property owners, agents, and members of the public with understanding the Comptroller's ARB Survey process for submitting comments, complaints and suggestions related to the fairness and efficiency of the ARB.

What is the Comptroller's role in the protest process?

The Comptroller's office provides a survey for property owners to offer feedback on the ARB experience that may be submitted by mail or electronically. The online survey is available in English at surveymonkey.com/r/surveyarb and in Spanish at surveymonkey.com/r/Spanishsurveyarb. Survey results are published in an annual report. The Comptroller's office does not, however, have oversight responsibility over the ARB and has no authority to investigate complaints about the ARB. Any complaints about the ARB or its members should be directed to the ARB itself, the TLO or the applicable appointing authority. The Comptroller's office has no direct involvement in the protest process.

Further, this pamphlet is intended to provide customer assistance to taxpayers. It does not address all aspects of property tax law or the appraisal process. The Comptroller's office is not offering legal advice, and this information neither constitutes nor serves as a substitute for legal advice. Questions regarding the meaning or interpretation of statutes, notice requirements and other matters should be directed to an attorney or other appropriate counsel.

Where can you get more information?

This publication does not cover all aspects of the ARB protest process or property taxes. For more information, please see the following web resources:

- *Appraisal Protests and Appeals;*
- *Appraisal Review Board Manual;*
- *Paying Your Taxes;*
- *Property Tax System Basics;*
- *Taxpayer Bill of Rights;*
- *Texas Property Tax Code;* and
- *Valuing Property.*

This information is found on the Comptroller's Property Tax Assistance website. It provides property owners a wealth of information on the appraisal and protest process at comptroller.texas.gov/taxes/property-tax/. For specific inquiries, you must contact the appraisal district in which your property is located.

**Property Tax Assistance Division
Texas Comptroller of Public Accounts
Publication #96-295. Revised January 2024.**

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