

# WILBARGER COUNTY APPRAISAL DISTRICT APPRAISAL REVIEW BOARD

Tissha Taylor, Chairman	Sue Mitchell, Secretary
Richard Ramsey, Member	Ed Garnett, Member
Josh Tyra, Alternate	

## Protest Hearing Procedures

**NOTIFICATION AND HOW TO PROTEST:** In accordance with Texas Law, a property owner may protest to the Appraisal Review Board (ARB) if a property owner disagrees with any of the Appraisal District's actions concerning their property. The written protest must be filed on or before May 31<sup>st</sup> or not later than the 30<sup>th</sup> day after the date a notice was delivered to the property owner. The notice may take any form, but must be in writing and show at least the following three elements: (1) the property owner's identification, (2) the property's identification; and (3) an indication of the owner's dissatisfaction with some determination by the Appraisal District.

**NOTICE OF HEARING:** If you file a protest, the ARB will notify you by written notice at least fifteen (15) days, based on the notice's postmarked date, in advance of the date, time, and place of your hearing. If necessary, you may request a hearing during evening hours or on a weekend. A property owner may waive in writing his/her right to the hearing notice and be scheduled for an earlier hearing if time is available. Many protests can be resolved in an informal hearing with the Wilbarger County Appraisal District, provided the owner supplies documentation to support his/her claim. For an informal hearing, the property owner may visit with the Chief Appraiser about their property any day. No appointment is necessary; however, it must be at least one business day prior to your formal hearing date. You cannot meet informally with the Chief Appraiser the day of your hearing. If you and the Chief Appraiser reach an agreement in the informal hearing, you will both sign a consent form and the value agreed upon will be the final value. If resolution of the protest cannot be reached at the informal hearing, you will then need to appear before the ARB at your scheduled hearing time.

**NOTICE TO PROPERTY OWNERS:** The property owner or the agent of the owner may inspect and may obtain a copy of the data, schedules, formulas, and all other information the Chief Appraiser plans to introduce at the hearing to establish any matter at issue.

**THE APPRAISAL REVIEW BOARD (ARB):** Beyond informal hearings, protests will be heard by the ARB. Members of the ARB are not employees or officers of any political subdivision that assesses or collects property taxes, nor are they employees or officers of the Appraisal District. There are four (4) ARB members appointed and the ARB is a body of local citizens who have been appointed to impartially resolve protests filed by property owners within the Appraisal District. The ARB reviews property value protests, total and partial exemption applications, applications for productivity valuation, ownership and situs questions. The ARB cannot hear matters concerning tax rates, the amount of taxes due, the ability to pay taxes, or the manner in which tax monies are spent. ARB members have no responsibility for, or control over, Appraisal District operations or its budget. For that reason, these topics may not be included in your protest hearings.

**SCHEDULING OF HEARINGS:** The ARB will assign a case number to each protest to assist in tracking records and evidence. The ARB places the appeals on a hearing schedule, stating the date and time of each hearing as well as the nature of the protest. The ARB may not schedule a hearing on a particular property value before a property owner has filed a protest. The ARB relies on Appraisal District staff for clerical assistance that are responsible for scheduling and posting hearings, mailing notices, and other duties to assist in operation of the protest.

**FORMAT OF HEARINGS:** A hearing before the ARB is not as formal as a court of law hearing; however, certain procedures must be followed. The ARB uses Robert Rules of Order, Uniform Code of Parliamentary Procedures, when conducting its hearings. The hearing is open to the public and is held before the ARB members who will hear evidence from both the property owner and the Appraisal District and will arrive at a ruling. After introductions of ARB members and witnesses, and the identification of the property at issue, the chairperson of the ARB swears, or affirms, all witnesses. All ARB members participating in the hearing must sign an affidavit stating that they have not communicated with any other person regarding the hearing. You may designate, in writing, another person to represent you in the hearing by filing an "Appointment of Agent" form with the Appraisal District before the hearing. These forms are available at the Appraisal District office. You or your authorized agent may then offer your evidence and explanations. Anyone representing a property owner before the ARB must have written authorization from the property owner to do so.

**RECORD OF PROCEEDINGS:** Hearing of the ARB shall be conducted in compliance with the Open Meetings Act. Even if a property owner requests that his/her hearing be held in closed session, all hearing and all determinations on protest and challenge hearings must be held in open session. A written record of each protest hearing will be maintained, providing a summary of the testimony presented by both parties, a record of all evidence submitted, and all motions made by the ARB on the protest. In addition to the written record of the protest hearing, all hearings will be tape recorded. No video is allowed.

**EVIDENCE CONSIDERED AT HEARINGS:** The information and comments you bring must be strictly in keeping with only the matter stated in your Notice of Protest. Your property was appraised as of January 1, and facts and conditions must be given as of that date. If your property suffered some loss of value after that date, that fact will not be relevant. You may testify orally or by sworn affidavit. All oral testimony must be given under oath. Both parties have the right to examine and/or cross-examine witnesses or other parties and present arguments regarding evidence presented on the matters subject to the protest hearings. The Property Tax Code states that either before or after the hearing begins, the protesting party and the Chief Appraiser must provide each other with copies of any written materials that will be submitted to the ARB as evidence during the hearing. If you cannot attend the hearing at the scheduled date and time, you should consider presenting your evidence in the form of an affidavit by mail. It must identify you as the property owner, show your address, the account number and property description, as well as the date and time of the hearing. The affidavit must be executed before a Notary Public or other public official who is authorized to administer oaths. For an affidavit to be considered, it must arrive at the ARB office **PRIOR TO THE DATE AND TIME OF THE HEARING.** The ARB has the right to know relevant facts concerning a protested property and may subpoena information and records when deciding a protest. By law, a copy of all evidence submitted to the ARB must be retained. Therefore, the ARB will not accept evidence presented on DVD, CD-ROM, memory cards, PCs, PDAs, video recorders, projectors, digital cameras, cell phones or any other medium that cannot be retained and copied for permanent record.

The Appraisal District has the burden of proof regarding protests related to appraised or market value, as well as unequal appraisal. The Appraisal District must prove by a preponderance of the evidence that its value is correct. The law prohibits the ARB from considering any evidence supplied by the Appraisal District unless the evidence is presented at the protest hearing. Neither the Appraisal District nor the property owner may provide information to an ARB member about the property, except during the protest hearing. An ARB member who violates this rule cannot sign the required affidavit and must be removed from the hearing.

**GUIDELINES FOR PROTESTS AND DOCUMENTATION:** Prepare a simple, but well-organized, presentation by writing down key facts and figures in logical order. The ARB must make a decision on your protest based on the evidence presented at the hearing. **Bring the original and one copy of each document you want the Board to consider to the hearing. The original copy will be retained by the ARB for its official records.** If your protest is well supported by factual data, your chances for remedy are greater since the ARB can quickly and easily understand your arguments.

**LENGTH OF HEARINGS:** Hearings are scheduled on a specific date and time. It is most important to be on time for the hearing. All scheduled hearings will be held regardless of your presence. Failure to appear at your hearing in person, by mailing a sworn affidavit containing evidence to support your protest, or by authorized agent or representative, could result in the denial of your protest. Each property owner is allowed approximately 10 minutes to meet with the ARB. If the property owner has more than two properties, additional time will be granted for the hearing at the discretion of the ARB. Every property owner will be granted sufficient time to properly present their protest.

**NIGHTS/WEEKENDS:** Depending on the number of request will determine if the board will meet any night or weekend.

**ARB DECISION:** When the ARB has heard all testimony and examined all evidence presented on a protest, it makes its recommendation to maintain, lower, or raise the value accordingly. The ARB will hear and make its recommendation on all protests scheduled before it. The final decision of the ARB, known as the Notice of Final Order, is issued in writing and provided to both the Appraisal District and the property owner or his/her authorized agent by certified mail. The written orders direct the Chief Appraiser to make the appropriate changes to the district's current appraisal records. A copy of the final Order from the formal hearings is signed by the ARB Chairman and specifies the ARB's disposition of the protest. Inquiries may be directed to the ARB Chairman. A property owner has the right to appeal the ARB decision to Binding Arbitration or to District Court.

**RESCHEDULING HEARINGS:** The Chairman of the ARB may postpone a hearing to a later date, if the property owner submits request to the ARB before the date of the hearing and the property owner has not designated an agent to represent him/her at the hearing. The property owner is entitled to one postponement of the hearing to a later date without showing cause. In addition and without limitation as to the number of postponements, the ARB shall postpone the hearing to a later date if the property owner or the property owner's agent at any time shows good cause of the postponement or if the Chief Appraiser consents to the postponement. A property owner who has not designated an agent to represent the owner at the hearing and who fails to appear at the hearing is entitled to a new hearing if the property owner files, not later than the fourth day after the date of the hearing occurred, a written statement with the ARB showing good cause of the failure to appear and request a new hearing. "Good cause" means a reason that includes an error 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.

**ORDER OF PROTEST HEARING TAXING UNIT CHALLENGE:** The hearing proceedings for a taxing unit challenge shall be followed in the same manner as a taxpayer protest, with the exception that the taxing unit must provide written notice as so the designated representative prior to the hearing.