

## GUADALUPE APPRAISAL DISTRICT REVIEW BOARD HEARING PROCEDURES

### I A.R.B. Membership [Tax Code Section 5.13(b) (16), (15), and (12)]

#### 1. Administration of A.R.B. Appointments

A.R.B. members are not provided any statutory role in the process for the administration of application or requests for appointment for membership on the A.R.B. If an A.R.B. member is contacted by an individual regarding requesting an appointment to the A.R.B., the member shall direct the individual to the person designated to receive applications or requests for appointment for the A.R.B.

#### 2. Conflicts of Interest

Each A.R.B. member is responsible for ensuring that he or she does not have any conflict of interest that results in ineligibility to serve on the A.R.B. or restricts or prohibits the A.R.B. member's participation in A.R.B. activities, such as participation in the determination of a taxpayer protest. An A.R.B. member must promptly report any conflict of interest to the A.R.B. chair in addition to any other individual or entity as may be provided by law. The chair shall ensure prompt notification of reported conflicts of interest to the appropriate individuals.

If an A.R.B. member discovers before or during a protest hearing that a conflict of interest exists, the member may not participate in a protest hearing. If the conflict exists due to the provisions of the Local Government Code Chapter 171; an affidavit must be filed with the secretary of the A.R.B. The affidavit must be filed 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 A.R.B. member must recuse himself or herself immediately from the hearing and report the conflict to the chair or secretary of the A.R.B.

A.R.B. 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 A.R.B. member is interested (i.e. there is no requirement under Tax Code Section 41.69 that the interest be substantial). Therefore, while conflict of interest under Local Government Code Chapter 171 may not prohibit an A.R.B. member from participation in a protest, Tax Code Section 41.69 may still prohibit participation. If an A.R.B. member has a question as to whether or not he or she has a conflict of interest that might prohibit his or her involvement, they shall immediately contact the A.R.B. chair to address the matter.

In the recusal process the A.R.B. member may not vote on the matter that is the subject of the protest, but also may not hear nor deliberate on the protest.

#### 3. Ex Parte and Other Prohibited Communications

A.R.B. members shall not engage in prohibited ex parte or other communications. If an A.R.B. member is approached by one or more individuals that appear to be engaging or attempting to engage in a prohibited communication the A.R.B. member shall immediately remove himself or herself from the conversation.

### II. A.R.B. Duties [Tax Code Section 5.103(b)(1), (5), and (6)]

#### 1. Statutory Duties of an A.R.B.

Each A.R.B. member is responsible for ensuring that he or she understands the statutory duties of the A.R.B. and shall comply with all statutory requirements in performing statutory duties as a member of the A.R.B.

#### 2. Notices Required under the Property Tax Code

Each A.R.B. member is responsible for obtaining and maintaining familiarity with notice required under the Property Tax Code. If an A.R.B. member has reason to believe that any notice that is required by law to be provided by the A.R.B. is not being provided or does not meet requirements of applicable law, the A.R.B. member shall promptly notify the A.R.B. chair. The A.R.B. chair shall 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 should be carefully considered and standards in making determinations of good cause under Tax Code Section 41.44(b) should be uniformly applied. The A.R.B. should give due consideration to good cause claims in such 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 A.R.B. duties.

### III. A.R.B. Hearing (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 A.R.B. shall schedule hearings 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 not represented by Agents

Pursuant Tax Code Section 41.66(i) hearings filed by property owners not represented by agents designated under Tax Code Section 1.111 shall be scheduled for a specific time and date. More than one protest may be scheduled for hearing at the same time and date; however, if a hearing for a property owner is not started by the A.R.B. within two hours of the scheduled hearing time, the A.R.B. is required to postpone the hearing, if a postponement is requested by the property owner. The request for postponement must contain the mailing address and email address of the person requesting the postponement. The A.R.B. shall

respond in writing or by email to the request for postponement not later than the seventh day after the receipt of the request.

### 3. Scheduling Hearings for Multiple Accounts

If requested by a property owner or a designated agent, hearings on protests concerning up to 20 designated properties shall be scheduled on the same day by the A.R.B. The requests must meet all requirements of Tax Code Section 41.66(j) including the required statement in boldfaced type: "requests for same-day protest hearings." No more than one such request may be filed in the same tax year by a property owner or designated agent. Also pursuant to Tax Code Section 41.66(j) the A.R.B. may schedule hearings on protests concerning more than 20 properties filed by the same property owner or designate agent, based on the A.R.B.'s customary scheduling. The A.R.B. may follow the practices customarily used in the scheduling hearing under Section 41.66(j).

### 4. Postponements Under Tax Code Section 41.45(e)

A property owner that 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 may be made in writing, including by facsimile transmission or electronic mail, by telephone, or in person to the A.R.B., or A.R.B. Chair. If the hearing for which the postponement is requested is scheduled to occur before the next regular meeting of the A.R.B., the Chair or the chair's representative may take action on the request for postponement with the necessity of action full A.R.B.. Unless the date and time of the hearing as postponed are agreed to by the A.R.B. 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 A.R.B. shall postpone a hearing if the property owner or his/her designated agent at any time show good cause, as defined in Tax Code Section 41.45(e-2). The request may be made in writing, including by facsimile transmission or electronic mail, by telephone, or in person to the A.R.B., or the A.R.B. Chair. If the hearing, for which the postponement is requested is scheduled to occur before the next regular meeting of the A.R.B., the Chair or Chair's representative be may take action on the request for postponement without the necessity of action by the full A.R.B. Unless the date and time of the hearing as postponed are agreed to by the A.R.B. 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, the A.R.B. shall postpone a hearing, if the Chief Appraiser consents to the postponement. The request may be made in writing, including, by facsimile transmission or electronic mail, by telephone, or in person to the A.R.B., or A.R.B. Chair. If the hearing for which the postponement is requested is scheduled to occur before the next regular meeting of the A.R.B., the Chair or the Chair's representative may take action on the request for postponement without the necessity of action by the full A.R.B. Unless the date and time of the hearing as postponed are agreed to by the A.R.B. 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.

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

A property owner or a person designated by the property owner as the owner's agent to represent the owner at the hearing who fails to appear at the 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 date the hearing occurred, a written statement with the A.R.B. showing good cause as defined in the Tax Code Section 41.45(e-2), for the failure to appear and requesting a new hearing.

### 6. Postponement Under Tax Code Section 41.45(g)

The A.R.B. must postpone a hearing to a later date if:

- i. the owner of the property or the owner's agent is also scheduled to appear at a hearing on a protest filed with the A.R.B. of another appraisal district;
- ii. the hearing before the other A.R.B. is scheduled to occur on the same date as the hearing set by this A.R.B.;
- iii. the notice of hearing delivered to the property owner or the owner's agent by the other A.R.B. bears an earlier postmark than the notice of hearing delivered by this A.R.B. or, if the date of the postmark is identical, the property owner or agent has not requested a postponement of the other hearing; and
- iv. the property owner or the owner's agent includes with the request for a postponement a copy of the notice of hearing delivered to the property owner or owner's agent by the other A.R.B.

### 7. Postponement Under Tax Code Section 41.66(h)

The A.R.B. shall postpone a hearing (one time only) if the property owner requests additional time to prepare for the hearing and establishes that the chief appraiser failed to comply with Tax Code Section 41.461. Only the property owner may request a postponement for this reason. The request for postponement must contain the mailing address and email address of the person requesting the postponement. The A.R.B. shall 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.

### 8. Postponements Under Tax Code Section 41.66(1)

Hearings on protests filed by property owners not represented by agents designated under Tax Code Section 1.111 shall be scheduled for a specific time and date. More than one protest may be scheduled for hearings as the same time and date;

however, if a hearing for a property owner is not started by the full A.R.B. within two hours of the scheduled hearing time, the A.R.B. is required to postpone the hearing, if a postponement is requested by the property owner. The request for postponement must contain the mailing address and email address of the person requesting the postponement. The A.R.B. shall respond in writing or by email to the request for postponement not later than the seventh day after the date of the request.

IV. Conduct of A.R.B. Hearings (formal hearing, not informal meetings between property owners and appraisal district staff)  
{Tax Code Section 5.103(b) (2), (9), and (10)}

I. Conducting Hearings Open to the Public

For most protest hearings, the hearing should be conducted in the following order:

- a. Commence the hearing and announce the assigned protest number, property location and owner, and other identifying information.
- b. Announce that, in accordance with Tax Code Section 41.45 (b), all written material that has not been provided must be provided.
- c. State that the A.R.B. members who considering the protest have not communicated with anyone about the protests 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 witness that all testimony must be given under oath and swear-in all witnesses who plan to testify.
- g. Unless both parties otherwise agree, the property owner (or agent, as applicable) shall present his/her case first.
- h. If the property owner or agent presents his/her case first, he/she shall present evidence (documents and/or testimony). 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.
- j. If the property owner or agent presented his/her case first, the appraisal district representative shall present evidence (documents and or testimony) next. If witnesses are present, the appraisal district representative 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.
- k. Next, the appraisal district representative may cross-examine the property owner, the agent, or the representative and/or witnesses.
- l. Then, the property owner or agent may cross-examine the appraisal district representative and/or witnesses.
- m. Members of the A.R.B. shall not be examined or cross-examined by parties.
- n. The party presenting its case first may offer rebuttal evidence (additional evidence to refute evidence presented by the other party).
- o. The other party may then offer rebuttal evidence.
- p. The party presenting its case first shall make its closing argument and state the A.R.B. determination being sought.
- q. The party presenting its case second shall make its closing argument and state the A.R.B. determination being sought.
- r. The A.R.B. chair shall state that the hearing is closed.
- s. The A.R.B. shall deliberate orally. No notes, text messages, or other form of communication are permitted.
- t. The A.R.B. chair shall 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 shall be taken and recorded by a designated appraisal district staff person or member of the A.R.B. assigned for this purpose. Separate motions and determination must be made for each protested issue (i.e., excessive appraisal and unequal appraisal must have separate A.R.B. motions and determinations).
- u. Thank the parties for their participation and announce the determination(s) of the A.R.B. and that an order determining protest will be sent by certified mail.

If computer screens are used by A.R.B. members during A.R.B. hearing for reviewing evidence and other information, computer screens also must be available to property owners and agents at the hearings to view the same information that is presented to the A.R.B. members by the appraisal district staff. This requirement is met if the property owner or agent can see all the information displayed on at least one computer screen in the hearing location (there is no requirement that the property owner or agent be provided a separate screen).

The property owner or agent and the appraisal district representative are prohibited from debating each other. All communications must be directed to the A.R.B. 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, protest regarding exemptions, or other matters that may be the subject of A.R.B. hearing, the A.R.B. should follow order of conducting hearing above, but may make exception for the type of hearing.

Records for each A.R.B. proceeding must be kept according to the Tax Code Section 41.68 and Comptroller Rule 9.803. The secretary of the A.R.B. is responsible for ensuring proper record keeping, maintenance, and retention.

## 2. Conducting Hearings Closed to the Public

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 A.R.B. in determining the protest.

The A.R.B. Chair shall convene as an open meeting and then announce that the meeting will be closed to the public as permitted by Tax Code Section 41.66 (d) and (d-1). Only the parties to the protest, their witnesses, and the A.R.B. members are permitted to stay in the hearing room. The same order of proceedings as for hearings open to the public should followed

The secretary of the A.R.B. is responsible for ensuring that a separate tape recording or written summary of testimony is kept 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 shall be marked as "confidential" and maintained as confidential in the A.R.B. records for proper handling. At the conclusion of the hearing the A.R.B. chair shall confirm with the parties that all proprietary and confidential information has been appropriately identified by the A.R.B. The confidentiality of the information must be maintained by the A.R.B. members and disclosed only as provided by law.

After deliberation, the A.R.B. shall 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.

## 3. 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 to the hearing. "The A.R.B. may not prohibit this entitlement in any way; however, it may enforce time limits and dictate the order of A.R.B. hearing for witness examination and cross-examination. To the extent possible, the parties should be advised in advance of any time limitations the A.R.B. has determined to impose regarding the presentation of evidence.

## 4. Party's Right to Appear by an Agent

The A.R.B. shall accept and consider a motion or protest filed by an agent if an agency authorization is filed at or before the hearing on the motion or protest. The A.R.B. may not require that an agency authorization be filed at an earlier time. The A.R.B. 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.

## V. Evidence Considerations

[Tax Code Section 5.103(8), (11), and (13)]

### 1. A Party's Right to Offer Evidence and Argument

The A.R.B. may not prohibit a party's right to offer evidence and argument, however, the A.R.B. may enforce time limits and dictate the order of A.R.B. hearing, to the extent possible, the parties should be advised in advance of any time limitations the A.R.B. has determined to impose regarding the presentation of evidence and argument. The A.R.B. 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 A.R.B. Hearing

In a protest hearing, the A.R.B. will not consider any appraisal district information on a protest that was not presented to the A.R.B. during the protest hearing. In order for any appraisal district record (i.e., appraisal roll history, appraisal cards) to be considered by the A.R.B., 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)

If it is established during a protest hearing that information was previously requested under Tax Code Section 41.461 by the protesting party and the information was not made available to the protesting party at least 14 days before the scheduled or postponed hearing, the requested information not made available may not be used as evidence in the hearing. The A.R.B. shall 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 as not made available at least at least 14 days before the hearing; and (2) the information sought to be excluded as evidence was previously requested by the protesting party.

## VI. Other Issues

[Tax Code Section 5.103(17)]

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

### 2. Patience and Courtesy

Members of the A.R.B. shall comply with law and should act at all times in a manner

- that promotes public confidence in the integrity and impartiality of the A.R.B.
3. Bias or Prejudice  
Members of the A.R.B. shall perform their A.R.B. duties without bias or prejudice. A.R.B. Members must be patient, dignified and courteous to parties appearing before the A.R.B.
  4. Confidential Information  
Members of the A.R.B. shall not disclose or use for any purpose unrelated to A.R.B. duties confidential information acquired in the performance of A.R.B. duties.

**Additional Information for Property Owner's and Agents:**

Related to SB 1394, the Guadalupe Appraisal District, in an administrative capacity on behalf of the A.R.B, will be able to receive electronic evidence up to 24 hours in advance of your A.R.B. hearing time and date. S.B. 1394 requires a process by which the owner, owner's agent and G.A.D. exchange evidence prior to or immediately after the hearing begins. From a procedural standpoint, this exchange of evidence will be conducted when you check in. A specific email address of [arbhearings@gmail.com](mailto:arbhearings@gmail.com) has been established to aid you with this electronic information that will be available for you to present, using an independent laptop in the A.R.B., should you wish to use. If you have questions that require a response, you will need to call the Seguin Office at 830.303.3313. A.R.B. Evidence submission through this email address is limited to 4 MB. Additionally, hard copy written evidence is still acceptable, should you wish to present your evidence to the A.R.B. in that manner, or if this email system becomes unavailable due to events beyond the A.R.B.'s control. Please be advised that by using the A.R.B. E-mail address, you understand that this E-mail address is available on a computer that will be used by other property owners wishing to present their evidence to the A.R.B. in the same manner. By using this E-mail address for your evidence submission only, you agree to hold harmless the A.R.B. and the Guadalupe Appraisal District for any information including but not limited to any confidential information you send in that may be viewed by other property owners using this system. The computer that will be available will be a general use laptop computer with Microsoft Operating System with Word and Excel and a USB drive and a CD drive. If you require certain additional auxiliary items such as cords, etc. to present/print your evidence for exchange purposes, you will need to bring this with you, as the A.R.B. is unable to provide every potential combination of auxiliary items. The G.A.D. Staff and the Taxpayer Liaison may provide general limited instruction related to these systems to assist you with your evidence exchange and by accepting this assistance, you agree to hold harmless the A.R.B., Taxpayer Liaison and the G.A.D. and staff. Assistance will not include handling your device(s), unless the item is submitted for evidence exchange.

If you wish to use evidence submission through the email address, you will need to name the evidence file in the following format: Owner's Last name, Date of Hearing and then the A.R.B. Cause Number. For example, if the property owner's last name is Jones, and if the A.R.B. hearing date is March 30, 2016 and the A.R.B. Cause Number assigned is 2016-45, the following evidence file name will be established by you when submitting evidence to the email address of [arbhearings@gmail.com](mailto:arbhearings@gmail.com) : JONES0330162016-45

Please be advised that pictures submitted may need to be resized in order to accommodate the email address size. In order to ensure delivery of your evidence, you are encouraged to request a read and delivery receipt.

Additionally, if you wish to offer evidence during your presentation to the A.R.B. by using a flash drive or CD, please be advised that you will need to exchange evidence with the District by submitting either a flash drive or CD for the District's evidence record, or you may bring a paper copy with you for this required evidence exchange. Also, for your convenience, and on a first come first serve basis only, an independent workstation for you to print out evidence in advance of your A.R.B. hearing is available. There will be minimal required charges associated with printing copies of the evidence you wish to present and print out for the A.R.B. This is available only on a first come first serve basis. If your evidence is not available for exchange prior to hearing or immediately after the A.R.B. hearing begins, this may necessitate a reschedule of the A.R.B. hearing.

Adopted February 19, 1991	Amended September 21, 1991	Amended May 19, 1992
Amended June 24, 1992	Amended July 13, 1994	Amended May 27, 1998
Amended January 20, 2010	Amended February 21, 2012	Amended February 19, 2013
Adopted April 24, 2014	Readopted May 5, 2015	Adopted April 26, 2016
Adopted April 12, 2017	Amended September 13, 2017	Amended March 28, 2018