

RULES OF ORDER

The Guadalupe Appraisal Review Board, established by the Texas Property Tax Code and appointed by the Guadalupe Appraisal District Board of Directors, having been duly sworn, met and determined that the following rules will govern the conduct of the Guadalupe Appraisal Review Board (hereinafter referred to as "Appraisal Review Board").

ADOPTED the 19th day of February, 1991
AMENDED the 10th day of September, 1991
AMENDED the 21st day of January, 1992
AMENDED the 13th day of July, 1994
AMENDED the 27th day of May, 1998
AMENDED the 20th day of January, 2010
AMENDED the 26TH day of April, 2016
ADOPTED the 12th day of April, 2017
AMENDED the 13th day of September, 2017
AMENDED the 28th day of March, 2018

A. ORGANIZATION

1. These RULES OF ORDER may be amended or replaced entirely at Any time by a majority vote of the Appraisal Review Board provided such action is taken with a quorum present.
2. The Appraisal Review Board shall be subject to the Texas Property Tax Code, other statutes and codes applicable to the Appraisal Review Board, including but not limited to the Texas Open Meetings Act and the Texas Public Information Act, rules adopted by the Texas Comptroller in fulfilling its duties and responsibilities.
3. Robert's Rules of Order will govern the conduct of all meetings of the board other than hearings, except where Robert's Rules of Order conflict with the Rules of the Appraisal Review Board or the Texas Open Meetings Act, in which case the Rules of the Appraisal Review Board will govern. The person chairing the Appraisal Review Board or panel may vote or make motions on any matter.
4. The Appraisal Review Board shall consist of at least three members, said number being at the discretion of the Board of Directors of the Guadalupe Appraisal District, however, the Board of Directors by resolution of a majority of its members may increase the size of the Appraisal Review Board to the number of members allowed by the Texas Property Tax Code that the Board of Directors considers appropriate. The members of the Appraisal Review Board are appointed for staggered terms of two years beginning January 1 of each calendar year. Terms of the members shall be staggered so that the terms are as close to one-half of the members as possible expire each year. A vacancy on the Appraisal Review Board is filled in the same manner for the unexpired portion of the term. The Board of Directors may also remove a member of the Appraisal Review Board for violation of the Texas Property Tax Code, Section 41.66 (prohibition of ex-parte communication) and Texas Property Tax Code, Section 41.69 (prohibition of participation in ARB hearings in which a Appraisal Review Board member or close relative is interested).
5. To be eligible to serve on the Appraisal Review Board, an individual must meet, at the time of taking office and all times during his or her term of office, all of the eligible requirements of Subchapter C of Chapter 6 of the Texas Property Tax Code and all of the eligibility requirements of all other applicable laws.
 - (a) Must be a resident of the Guadalupe Appraisal District and must have resided in the District at least two years.
 - (b) A person is ineligible to serve on the Appraisal Review Board if the person is a member of the Board of Directors, an officer, or employee of the Appraisal District, an employee of the Comptroller, or a member of the governing body, or employee of a taxing unit.
 - (c) A person is ineligible to serve on the Appraisal Review Board of an appraisal district in a county with a population of more than 100,000 if the person has served for all or part of three previous terms as an appraisal review board member or auxiliary board member of the appraisal review board or is a former member of the board of directors, officer, or employee of the appraisal district; or if the person served as a member of the governing body or officer of a taxing unit for which the appraisal district appraises property, until the fourth anniversary of the date the person ceased to be a member or officer; or
 - (d) A person is ineligible to serve if the person has ever appeared before the Appraisal Review Board for compensation.
 - (e) A person is ineligible to serve as an Appraisal Review Board member if the individual owes delinquent taxes for more than 60 days after the individual knew or should have known of the delinquency. This restriction does not apply if the taxes are under an installment payment agreement or a tax deferral/abatement.
6. The Appraisal Review Board shall perform the following duties:
 - (1) determine protest initiated by property owners;
 - (2) determine challenges initiated by taxing units;
 - (3) correct clerical errors in the appraisal records and the appraisal rolls;
 - (4) act on motions to correct appraisal rolls under Section 25.25;
 - (5) determine whether an exemption or a partial exemption is improperly granted and whether land is improperly granted appraisal as provided by Subchapter C, D, or E, Chapter 23; and

- (6) take any other action or make any other determination that this title (Chapter 41) specifically authorizes or requires.

The Appraisal Review Board may not review or reject an agreement between a property owner or the owner's agent and the chief appraiser under Texas Property Tax Code, Section 1.111(e).

In performing their duties, members should:

- (a) apply applicable laws, rules, and guidelines to matters under consideration;
- (b) treat all participants in the Appraisal Review Board's proceedings fairly, impartially, and respectfully;
- (c) serve at the call of the chair as may reasonably be necessary to constitute a quorum to accomplish the duties of the Appraisal Review Board in a manner and within the time prescribed by law;
- (d) report promptly for all meetings and hearings of the Appraisal Review Board, keep breaks and personal business to a minimum, and complete all assigned hearings before leaving for the day;
- (e) promote an environment that is free of discrimination and unlawful harassment, including sexual harassment (defined as unwelcome sexual advances, requests for sexual favors, or other like verbal or physical conduct of a sexual nature);
- (f) abide by the policies and follow the procedures adopted by the Appraisal Review Board;
- (g) resign from the Appraisal Review Board if ineligible or if unable or unwilling to abide by these Procedures and Rules.

7. At the first meeting of each calendar year, the Appraisal Review Board shall adopt a new Rules of Order and Rules of Procedure or re-adopt or amend the existing Rules of Order and Rules of Procedure.
8. Prior to the January meeting of each calendar year, the Board of Directors will appoint all Appraisal Review Board Officers to include chair, vice-chair, and secretary. Appointed officers shall serve a term of one year, on a calendar year basis, and shall continue to hold such offices until their successors are selected by the Board of Directors.
9. Appraisal Review Board members are subject to the continuing education requirements in accordance with the Texas Property Tax Code. The State Comptroller's Property Tax Assistance Division shall provide standards for ARB training.
 - (1) Approve curriculum and provide materials for use in training and educating new members of an appraisal review board; and
 - (2) Supervise a course for training and education of new appraisal review board members and issue certificates indicating course completion.All new members must complete the training course in order to be eligible to serve. A member may not participate in a hearing conducted by the Appraisal Review Board unless the person has completed the course and received a certificate of course completion. However, an Appraisal Review Board member appointed after a course offering may continue to serve until the completion of a subsequent course offering. The course text is the State Comptroller's Appraisal Review Board Manual. All elected and appointed public officials are required by law to receive training on the Texas Open Meetings Act and the Texas Public Information Act. The Office of the Attorney General has developed the required training. All members must complete the required training and present a valid certificate from the Attorney General's Office that the training was completed unless such person has previously taken the training.
10. Appraisal Review Board members shall familiarize themselves with the responsibilities and duties of an Appraisal Review Board member as are contained in the Texas Property Tax Code, especially Chapters 6, 11, 23, 25 and 41.
11. The Chief Appraiser and Appraisal District staff will provide sufficient clerical support to insure efficient and effective operation of the Appraisal Review Board.
12. All Appraisal Review Board meetings and hearings shall be recorded and these recordings shall be the official record. All Appraisal Review Board meetings and hearings shall be open to the public except for closed meetings as authorized by the Texas Open Meetings Act.
13. The Appraisal Review Board, acting through the Chair, may confer and consult with legal counsel. Communication with legal counsel may be in writing, by telephone, email or in person at called meetings, including authorized executive sessions. The Appraisal Review Board may postpone or recess a hearing or meeting if the board finds legal clarification is appropriate.

B. MEETINGS

1. All meetings of the Appraisal Review Board shall be conducted in accordance with the Texas Open Meetings Act, Chapter 551 of the Texas Government Code.
2. All meetings shall be conducted with a quorum present. A majority of the total number of members appointed to the Appraisal Review Board constitutes a quorum.
3. Appraisal Review Board meetings will be held at the call of the Chair.
4. The secretary of the Appraisal Review Board shall be responsible for the preparation of the agenda and the posting of meeting notices in accordance with the Texas Open Meeting Act. The Chief Appraiser will provide clerical support for preparation of agendas; posting meeting notices; and notification to each Appraisal Review Board member of the dates, times, and places of meetings as determined by the Chair.
5. In the absence of the Chair at a called meeting of the Appraisal Review Board, the Vice Chair, if present, or the Secretary, if the Vice Chair is absent, shall serve as the Chair of the board insuring always that a quorum is present.
6. Committees, when necessary, will be appointed by the Chair with one member designated by the Chair to act as chair for each such committee.
7. No final action may be taken except by the full Appraisal Review Board with a quorum present.

C. HEARINGS - IN GENERAL

1. All hearings of the Appraisal Review Board shall be conducted in accordance with the Texas Open Meeting Act, Chapter 551, Texas Government Code.
2. All hearings, except those appeals heard by Appraisal Review Board panels, shall be conducted with a quorum present.
3. The Appraisal Review Board will post a copy of its hearing procedures and rules of order in a prominent place in the room(s) in which hearings are held.
4. The Chief Appraiser will be responsible for scheduling and properly notifying all parties as to the date, time, and place of all Appraisal Review Board and panel hearings.
5. Appraisal Review Board members will excuse themselves from any hearing in which such member has a conflict of interest.
6. The Chief Appraiser will ensure that all parties appearing before the Appraisal Review Board have completed, executed and filed all necessary documents such as petitions, notices of appeal, forms, motions, requests, or affidavits. When proper documentation is lacking, the Chief Appraiser shall so notify the Appraisal Review Board prior to, or at the commencement of the hearing.
7. The Chief Appraiser shall provide each Appraisal Review Board member a docket of the scheduled hearings for each day the Appraisal Review Board is in session. The docket will include the type and nature of each hearing, to include motions to correct the appraisal roll, or good cause.
8. The Appraisal Review Board will not hear nor make any determination of issues or matters not properly stated in the official filed notice of protest, motion, or challenge petition.
9. All testimony before the Appraisal Review Board shall be sworn and under oath. All persons giving testimony before the Appraisal Review Board must be administered an oath by a member designated by the Chair. If any person testifying or giving evidence refuses to take the oath, the record must reflect that refusal.
10. A total of twenty minutes will be allowed for each Appraisal Review Board hearing on the docket. Each party is entitled to present evidence, examine or cross-examine witnesses, and present argument on the protest, or motion presented during the hearing. Property owner, or agent, is limited to a total of 10 minutes of presentation including testimony; however, the Appraisal Review Board may waive the time limit. The Chair will enforce appropriate rules of evidence. Hearsay will not be allowed. Board members will give the parties present official notice when taking notice of generally known facts for consideration during the proceedings.
11. One copy of all documents presented to the Appraisal Review Board as evidence shall be retained by the Guadalupe Appraisal District and form a part of the records of the hearing. Printed copies are required of all digital records.
12. At the commencement of each hearing, the Chair shall announce the cause number for the protest, motion or other matter.
13. The order of the procedure shall be presentations by the property owner/agent, the presentation by the Appraisal District, cross-examinations and closing statements. In a protest on appraised value, the Appraisal District has the burden of establishing the value of the property by submitting evidence at the hearing. In a protest of an unequal appraisal, the appraisal district must prove that the appraisal ratio of the property is not greater than the median level of appraisal. Unless the Appraisal Review Board, or panel thereof, requests additional information from the parties, the Appraisal Review Board will then discuss and render a final determination on the cause before it. Final determinations will be made by formal motion passed by a simple majority of board members present. Appraisal Review Board panels shall make recommendations to the full Appraisal Review Board for determination. The Appraisal District is required to prove that values are correct by a preponderance of evidence. If the Appraisal District fails to meet the burden of proof, the Appraisal Review Board must determine the protest in the property owner's favor.
14. The Appraisal Review Board shall render its final determination on the testimony and evidence presented during the hearing.
15. If a final determination is postponed, the property owner will be notified of the date, time, and place at which the Appraisal Review Board will make a final determination.
16. All final determinations of hearings will be in the form of a written order issued by the Appraisal Review Board and executed by the appropriate officers. The Chief Appraisal Review Board orders.
17. The Appraisal Review Board will keep hearings as informal as possible. If the orderly conduct of business is threatened, the acting Chair may enforce strict observance of the RULES OF ORDER.

D. PROTEST HEARINGS

1. If the Appraisal Review Board consists of six or more members, the Appraisal Review Board may sit in panels in order to more efficiently hear taxpayer protests and motions. Panels will consist of and conduct business with no less than three members present. Panels will be appointed by the Chair with one member designated by the Chair to act as chair for each such panel.
2. All hearings conducted by a panel shall be in accordance with the Texas Open Meetings Act, Chapter 551, Texas Government Code.
3. A property owner may present evidence and testimony at the protest hearing in person, by notarized affidavit, or by an agent. A notarized affidavit may be supplemented with testimony by telephone conference, as outlined in HB 455. In these cases, the A.R.B. hearing phone number is 830.372.9021.
4. Panels will hear testimony and consider evidence in each cause and present recommendations to the full Appraisal Review Board. No final determination may be made except by a quorum of the full Appraisal Review Board.
5. Appraisal Review Board members may not have ex parte communication about relevant subjects of a pending hearing with any of the parties involved. At the commencement of each protest or motion hearing, each member of the Appraisal Review Board will sign an affidavit to that effect. In the event ex parte communication has occurred, the affected member shall notify all parties at the commencement of the hearing and, on the record, excuse himself or herself from the hearing.

6. Once a hearing is scheduled, a property owner who fails to timely appear without advance notice to the Appraisal Review Board, will have such person's protest, motion or other appeal dismissed for failure to appear. All such dismissals shall be in the form of a passed motion by the panel or the full Board, as the case may be, at the time the cause is called for hearing or at the end of the day's session. If a property owner who does not have an agent and who fails to appear at a hearing is entitled to a new hearing if such person submits to the Appraisal Review Board within four days (96 hours) after the hearing a written explanation detailing "good cause" for failing to appear and requests 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 Appraisal Review Board, the Chief Appraiser or the Appraisal District to schedule a new hearing.
7. At least 14 days before a protest hearing, the chief appraiser must deliver a copy of the State Comptroller of Public Accounts publication Taxpayer's Rights, Remedies, Responsibilities to the property owner (or the owner's agent if the agent so requests); deliver a copy of the hearing procedures adopted by the Appraisal Review Board; and inform the property owner, or his agent, of the right to inspect and obtain a copy of the data, schedules, formulas, and all other information the chief appraiser plans to introduce at the hearing to prove any issue in question.
8. The Appraisal Review Board shall postpone a protest hearing if the property owner requests additional time to prepare for the hearing and establishes to the Appraisal Review Board or panel, as the case may be, that the Chief Appraiser failed to timely deliver a copy of Taxpayer's Rights, Remedies, Responsibilities, or a copy of the hearing procedures, or fails to inform the property owner or agent that the property owner or agent may inspect or make copies of the data, schedules, formulas, and all other information the Chief Appraiser introduces at the protest hearing to prove any issue in question.
9. Data, schedules, formulas and other information previously requested by the protesting party or the Chief Appraiser that was not made available to the protesting party or the Chief Appraiser for copying at least fourteen (14) days before the scheduled or postponed hearing may not be used as evidence in the hearing.

E. HEARINGS OF CHALLENGES AND SPECIAL HEARINGS

1. All taxing unit challenges shall be heard by the full Appraisal Review Board.
2. All special hearings held pursuant to Chapter 25 or Sections 41.09, 41.12, 41.411, or 41.61 of the Texas Property Tax Code shall be heard by a quorum of the full Appraisal Review Board.
3. At hearings on motions to correct errors in the appraisal roll or at hearings for failure to provide notice, the parties will first present the facts regarding the error and whether the property was protested for the tax year in question or information about lack of notice, at which point the Appraisal Review Board will determine by majority vote whether the Board will hear the cause.
4. If the Board determines that a non-clerical error under Section 25.25(d) exists in the appraisal records, any motion to correct that error must carry with it a 10 percent late-correction penalty.