

Brazoria County ARB Procedures

Spring 2023

I. 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)]

A. Scheduling Hearings Generally

1. The ARB shall schedule a hearing when a timely notice of protest is filed and, in doing so, may be provided with clerical assistance by the appraisal district.
2. Robert's Rules of Order [ARB should select which version] will govern the conduct of all meetings of the board other than hearings. Hearings shall be informal as practicable. Where Robert's Rules are in conflict with the rules of this board, the rules of the board will govern, except when applicable law prohibits the application of the ARB rules.
3. A copy of these procedures must be available in a prominent place in the room in which a hearing is held.
4. The board may meet at any time at the call of the chairman or as provided by rule of the board. The board shall meet to examine the appraisal records within 10 days after the date the chief appraiser submits the records to the board. [Tex. Prop. Tax Code Sec. 6.42(b)].
5. Hearing schedule: Protest hearings will be scheduled on 15-minute intervals and every effort will be made to stay on schedule. Additional time will be allowed for unique or complicated issues as the chairperson determines.
6. The board shall provide for hearings on protests on a Saturday or after 5 p.m. on a weekday. The board may not schedule the first hearing on a protest held on a weekday evening to begin after 7 p.m. In addition, the board may not schedule a hearing on a protest on a Sunday. [Tax Code Sec. 41.71].

B. Scheduling Hearings for Property Owners not Represented by Agents

Pursuant to 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 hearings at the same time and date; however, if a

hearing for a property owner is not started by an ARB panel or the full ARB within two hours of the scheduled hearing time, the ARB is required to postpone the hearing, if 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 ARB 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.

C. 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 ARB. The request must meet all requirements of Tax Code 41.66(j), including the required statement in boldfaced type: "request for same-day protest hearings." No more than one such request may be filed in the same tax year by a property owner or a designated agent. Also pursuant to Tax Code Section 41.66(j), the ARB may schedule hearings on protests concerning more than 20 properties filed by the same property owner or 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 41.66(j).

II. Conducting ARB Hearings (formal hearings, not informal meetings between property owners and appraisal district staff)

[Tax Code Section 5.103(b)(2), (9), and (10)]

A. 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 be hearing your protest today. We do not work for the appraisal district. We are appointed to perform an independent review of your protest. You may 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. Appeal information will be provided to you with our determination.

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

1. Commence the hearing and announce the assigned protest number, property location and owner, account number(s) and legal description and other identifying information.
2. Announce that, in accordance with Tax Code Section 41.45(h), all written material that has not been provided must be provided.
3. 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.

4. Welcome the parties and remind them of the content of the hearing procedures, time limits for the hearing, and other relevant matters.
5. 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.
6. Inform witnesses that all testimony must be given under oath and swear-in all witnesses who plan to testify.
7. Unless both parties otherwise agree, the property owner (or agent, as applicable) shall present his/her case first.
8. 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.
9. Next, the appraisal district representative may cross-examine the property owner, the agent, or the representative and/or witnesses.
10. 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.
11. Then, the property owner or agent may cross-examine the appraisal district representative and/or witnesses.
12. Members of the ARB shall not be examined or cross-examined by parties.
13. The party presenting its case first may offer rebuttal evidence (additional evidence to refute evidence presented by the other party).
14. The other party may then offer rebuttal evidence.
15. The party presenting its case first shall make its closing argument and state the ARB determination being sought.
16. The party presenting its case second shall make its closing argument and state the ARB determination being sought.
17. The ARB or panel chairman shall state that the hearing is closed.

18. The ARB or panel shall deliberate orally. No notes, text messages, or other form of communication are permitted.
19. The ARB or panel chairman 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 ARB assigned for this purpose. Separate motions and determinations must be made for each protested issue (i.e., excessive appraisal and unequal appraisal must have separate ARB motions and determinations).
20. Thank the parties for their participation and announce the determination(s) of the ARB and that an order determining protest will be sent by certified mail.

B. Documentary evidence may be admitted in the form of a copy if the appraisal review board conducting the proceeding determines that the original document is not readily available. A party is entitled to an opportunity to compare a copy with the original document on request. [Tex. Prop. Tax Code Sec. 41.67(b)].

C. Official notice may be taken of any fact judicially cognizable. A party is entitled to an opportunity to contest facts officially noticed. [Tex. Prop. Tax Code Sec. 41.67(c)].

D. Electronic Equipment

1. If computer screens are used by ARB members during ARB hearings 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 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 property owner or agent be provided a separate screen).
2. 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.

E. Receiving Testimony

1. The board may exclude irrelevant testimony and may instruct a witness to confine his testimony to matters relevant to the issues before the board.
2. Any board member hearing the case may examine any witness testifying before the board and may question any of the parties appearing before the board.

3. Testimony by any witness before the board may be in narrative form. The board may permit presentation of evidence by examination of witnesses if requested to do so by either party.
4. The property owner or agent and the appraisal district representative are prohibited from debating each other. All communications must be directed to the ARB members, except for examination or cross-examination during testimony of witnesses or parties testifying at the hearing.

F. Conducting Hearings by Telephone Conference Call

A property owner initiating a protest is entitled to offer evidence or argument by affidavit without personally appearing. To appear at a hearing by telephone conference call, a property owner must notify the ARB by written request not later than the 10th day before the date of the hearing. To offer evidence or argument at a hearing conducted by telephone conference call, 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 by telephone conference call to another person the owner invites to participate in the hearing. Brazoria County ARB's Rules for Telephone Conferences are also addressed in part V.

G. Special Provisions Governing Hearings of and Determination of a Property Owner Protests and Motions

1. Property owners may offer their evidence or argument by affidavit without personally appearing if they attest to the affidavit before an officer authorized to administer oaths and submit the affidavit to the panel hearing the protest before it begins the hearing on the protest. On receipt of an affidavit, the board shall notify the chief appraiser. The chief appraiser may inspect the affidavit and is entitled to a copy on request. [Tax Code Sec. 41.45(b)].

III. The ARB may conduct hearings closed to the public only upon receipt of joint motion by the chief appraiser and the property owner requesting that the hearing be closed due to intent to disclose proprietary or confidential information that will assist the ARB in determining the protest.

IV. Evidence Considerations

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

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

The ARB may not prohibit a party's right to offer evidence and argument. However, the ARB may enforce time limits and dictate the order of ARB hearings. The parties should be advised in

advance of any time limitations the ARB has determined to impose regarding the presentation of evidence. However, the board may exclude irrelevant testimony and may instruct a witness to confine his testimony to matters relevant to the issues before the board.

B. 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 that 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 ARB shall make a determination to exclude evidence under Tax Code Section 41.67(d) only if evidence presented at the hearing establishes that: (1) per Section 41.461 (a) (2): At least 14 days before a hearing on a protest, the Chief Appraiser shall: inform the property owner that the owner or the agent of the owner is entitled on request to a copy of the data, schedules, formulas, and all other information the chief appraiser will introduce at the hearing to establish any matter at issue and (2) the information sought to be excluded as evidence was previously requested by the protesting party.

C. 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 may not prohibit this entitlement in any way; however, it may enforce time limits and dictate the order of ARB hearings for witness examination and crossexamination. To the extent possible, the parties should be advised in advance of any time limitations the ARB has determined to impose regarding the presentation of evidence.

D. Party's Right to Appear by an Agent

The ARB shall accept and consider a motion or protest filed by an agent if an agency authorization is filed at or before the hearing on the motion or protest. The ARB may not require that an agency authorization be filed at an earlier time. The ARB may not require a person to designate an agent to represent the person in a property tax matter other than as provided by Tax Code Section 1.111.

V. Brazoria County ARB Teleconference Guidelines

1. Send affidavit of evidence prior to hearing either by email at: arb@brazoriacad.org or by regular mail: Brazoria County Appraisal District

ATTN: ARB Telephone Hearing

500 N Chenango

Angleton, TX 77515

2. Please call in 5 minutes prior to the time identified on your NOTICE OF HEARING. If you do not call in before the ARB convenes the hearing, the ARB will start and conduct the hearing as an appearance by Affidavit. You will not be entitled to a rescheduled hearing.
3. Please call using the following phone number: 979-849-5780.
4. Be prepared to identify yourself and your case by reference to the PID # and/or GEO# listed in the upper right hand corner of your NOTICE OF PROTEST.
5. Although the ARB will make every effort to convene your hearing as close to the scheduled time as possible, sometimes prior hearings run over. Until the ARB is available, you will need to wait on the phone line. DO NOT HANG UP. If you have to wait any longer than 2 hours, you are entitled to a reschedule of the hearing.
6. When the ARB receptionist gets on the phone line to confirm that you are going to be transferred to the ARB, you must respond. If you do not respond, you will be placed on a short hold. After the short hold, the staff person will again check to see if you are on the line. If you do not respond on the 2nd attempt, it will be recorded on the ARB record that you did not respond to appear at the ARB teleconference hearing and the call will be disconnected. The hearing will proceed as if it is an appearance by Affidavit.
7. The ARB will conduct its hearings in accordance with its ARB Rules and Procedures, a copy of which was provided with your NOTICE OF HEARING.
8. If you are waiting for your hearing to start or already participating in an ARB teleconference hearing and your call is disconnected, it is your responsibility to call the phone number listed above and request to be reconnected to the hearing in progress by identifying the PID #and/or GEO#.
9. The hearing time will not be extended if the call is disconnected.
10. If you choose, you may include a 3rd party to participate in the teleconference hearing but only for the purpose of listening or offering argument. No new evidence or new information may be offered via the telephone. It is the Owner's responsibility to coordinate adding the 3rd party participant to the ARB teleconference hearing. Please do so before calling in to the teleconference hearing as the hearing time will not be extended. The ARB will not coordinate 3party conference calls.
11. The evidence you intend to discuss must have been provided to the Appraisal District in advance of your hearing. It is **STRONGLY RECOMMENDED** that the Owner's evidence be clearly numbered or labeled so that the ARB members are able to quickly identify what document an Owner is referencing. The hearing time will not be extended if the ARB is unable to match the evidence with the material referenced during the Owner's arguments.

12. You are not allowed to present additional evidence during the hearing (for example, no sworn testimony offered over the phone). You are only allowed to make arguments related to the evidence that has already been provided.

If you would like to complete a survey regarding your ARB experience today, please go to:
www.surveymonkey.com/r/Appraisal_Review_Board_Survey

REVISED ON THIS 21st DAY OF March, 2023



Chairperson, Appraisal Review Board



Vice Chairperson, Appraisal Review Board