

# UPSHUR APPRAISAL REVIEW BOARD

105 DIAMOND LOCH, GILMER, TEXAS

## Definition of the Appraisal Review Board

The Appraisal Review Board is made up of a group of Property Owners who reside and pay taxes in Upshur County. They are independent of the Upshur Appraisal District and all Taxing Entities within the County.

Procedures and  
Hearing Information  
Rev 4/26



## 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 of the ARB. If an ARB member is contacted by an individual regarding requesting an appointment to the ARB, the member shall direct the individual to the person designated to receive applications or requests for appointment for the ARB.

### 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 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 may be provided by law. The chair shall 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 may not participate in a protest hearing. If the conflict exists due to the provisions of the Local Government Code Chapter 171, the member must file an affidavit with the ARB secretary. 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 ARB member must recuse him or herself immediately from the hearing and report the conflict to the chair or secretary of the ARB.

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 is interested (i.e. there is no requirement under Tax Code Section 41.69 that the interest be substantial). Therefore, 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 shall immediately contact the ARB chair to address the matter.

In the recusal process, the ARB member not only may not vote on the matter that is the subject of the protest but also may not hear or deliberate on the protest.

### 3. Ex Parte and Other Prohibited Communications

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

## II. ARB Duties

[Tax Code Section 5.103(b)(1), (5), and (6) and Tax Code Section 41.01]

### 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 a member of the ARB.

### 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 - 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 the 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.

### 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.

### 3. Scheduling Hearings for Multiple Accounts

If requested by a property owner or the designated agent, the ARB must schedule consecutive hearings 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 a 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 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 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 member who has a 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 10<sup>th</sup> day before the hearing date in writing on the notice of protest or by written submission. If the ARB does not accept the recommendations made by the single-member 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.

### 5. Late Filed Protests and "No Shows"

Protests that are filed after the deadline, and do not have a good cause explanation, will not be heard. Protests that are filed after the deadline, with a good cause explanation, will be reviewed and a determination made regarding the 'good cause' before a hearing is granted. If a hearing is scheduled and the property owner or agent is not present for the hearing, and have not sent an affidavit of evidence, the protest will not be heard by the ARB and the value will not be changed.

### 6. Postponements - 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 facsimile, 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 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 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 facsimile transmission or electronic mail, by telephone, or in person to the ARB, ARB panel or the ARB chair. If the postponed hearing is rescheduled to occur before the next regular meeting of the ARB, the ARB chair or the chair's representative may 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.

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 facsimile transmission or electronic mail, by telephone, or

in person to the ARB, ARB panel or the ARB chair. If the postponed hearing is rescheduled to occur before the next regular meeting of the ARB, the ARB chair or the chair's representative may 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 7<sup>th</sup> day after the date of receipt of the request.

#### 7. Postponements - 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 the 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 7<sup>th</sup> day after the date of receipt of the request.

#### 8. Postponements - 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 notice of hearing delivered by this ARB or, if the date of the postmark 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 notice of hearing delivered to the property owner or the owner's agent by the other ARB.

#### 9. Postponements - 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 7<sup>th</sup> day after the date of receipt of the request.

#### 10. Postponements - 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 designated agent can request to postpone a hearing if it is not started by and 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 request for postponement not later than the seventh day after the date of receipt of the request.

#### 11. Postponements - Tax Code Section 41.66(k)(k-1)

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 a designated agent. If the ARB reassigns a protest to another panel, the property 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. 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.

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 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.

## 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 must be read at the beginning of each hearing:

"We are the Appraisal Review Board 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 should conduct most protest hearings 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(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 all testimony must be given 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 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. Then, the property owner or agent may 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 may offer rebuttal evidence (additional evidence to refute evidence presented by the other party).
- n. The other party may then offer rebuttal evidence.
- o. The party presenting its case first shall make its closing argument and state the ARB determination being sought.
- p. The party presenting its case second shall make its closing argument and state the ARB determination being sought.
- q. The ARB chair shall state that the hearing is closed.
- r. The ARB shall deliberate orally. No notes, text messages, or other form of communication are permitted.
- s. The ARB 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 the 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). 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 in certain counties 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 special panel composed of members who did not hear the original protest. If the 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 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 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 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.

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.

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.

Records for each ARB proceeding must be kept according to Tax Code Section 41.455(p)(1) and (2), and Section 41.68 and Comptroller Rule 9.803 and 9.805. The secretary of the ARB 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 physical appearance. Tax Code Section 41.45(b-1) requires a property owner to request a telephone conference or videoconference call hearing in writing at least five days before the hearing date if the property owner does not have an authorized representative, or 10 days before the hearing date if the property owner has an authorized representative.

### The ARB does not offer hearings by videoconference.

Tax Code Section 41.45(b-2) requires the ARB to provide the telephone number for conducting the telephone conference 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 see the property owner's argument.

## 3. Conducting Hearings Closed to the Public

Tax Code Section 41.66(d) states that hearings conducted under this chapter are open to the public. Tax Code Section 41.66(d-1) allows the hearing to be closed to the public by mutual agreement between the property owner and the chief appraiser. The chief appraiser and 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 Sections 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 the proprietary or confidential information during the open meeting.

## 4. Right to Examine & 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 parties in advance of any time limitations the ARB intends to impose regarding the presentation of evidence.

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

The designation of an agent made by Tax Code Section 1.111(b) requires written authorization on a form prescribed by the Comptroller and signed by the owner, a property manager authorized to act on behalf of the owner other than the person being designated as agent, and must clearly indicate that the person is authorized to act on behalf of the property owner in property tax matters relating to the property or the property owner. The designation may authorize the agent to represent the owner in all property tax matters or in specific property tax matters as identified in the designation.

## 6. Protest by Person Leasing Property

Tax Code Section 41.413 allows a person leasing a property who is contractually obligated to reimburse the property owner for taxes imposed on

the property 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.

## V. Evidence Consideration

[Tax Code Section 5.103(b)(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 parties should be advised 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. **A copy of ALL evidence presented must be left with the board for the hearing record. Any digital evidence presented must have printed copies for the file. Please bring 1 copy to be turned in at check in for the ARB record. This will be displayed on the projector during the hearing. You may bring hard copies for the ARB to view if you wish.**

### 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 any appraisal district record (i.e., appraisal roll history, appraisal cards) to be considered by the ARB, 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) and (e)

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) the information sought to be excluded as evidence was not made available 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 14<sup>th</sup> 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(b)(17)]

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

ARB member 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

Members of the ARB shall perform their ARB duties without bias or prejudice.

### 4. Confidential Information

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

### 5. Electronic Evidence and Audiovisual Equipment

Upshur CAD does use and provide access to audiovisual equipment, but property owners can bring their own. Owners must provide their own internet access and may not access the District's network or internet connection. We can accept the following types of electronic devices: USB flash drives (thumb or jump drives, USB, or memory sticks), and compact discs (i.e. CDs, DVDs). Acceptable file formats include Adobe portable document format (PDF); Microsoft Word, used for text documents; Microsoft Excel, used for spreadsheets and tables; and JPEG (.jpg or .jpeg) for photographs. **The ARB requests any evidence submitted on electronic devices be submitted 24 hours prior to the scheduled hearing so it can be scanned and uploaded to the system. Bring at least 1 printed copy for the ARB to retain in the hearing record. Evidence that cannot be retained by the ARB for its hearing record may not be presented.**

## 6. Certified Notice of Hearing

If you request your Notice of Hearing to be sent by certified mail, you must pay the certified fee of \$8.95 when submitting your protest. We accept check or money order. If we do not receive the certified fee, the Notice of Hearing will be mailed first class.

## 7. Electronic Communication Requests

If you would like to request electronic communications. You will need to visit our website at upshur-cad.org and click on the link that states "Request for Electronic Communications". Once you sign in or register, you will be able to register for electronic communications. Because all electronic communications are through this portal, we are unable to process hard copies of the application at this time.

# What to expect the day of my hearing?

### When I arrive...

Please sign in at the front counter. Hearings are conducted on a first come first heard basis. If you fail to sign in, you will not be on the list.

### Affidavits Required

All oral testimony given at the protest hearing will be made under oath. Prior to the hearing, property owners and appraisal district staff must sign an **affidavit of sworn testimony** stating that the testimony being offered to the ARB will be true and correct to the best of their knowledge and ability, included in the affidavit for the property owner is a description of the property that is the subject of the protest and their reason for protest for their confirmation and an acknowledgement that all evidence presented will become a part of the protest record.

### The Hearing Oversight and Time Allowed for Hearing

Hearings of the ARB shall be conducted in compliance with the Open Meetings Act, Section 552.001 of the Texas Government Code. All hearings are digitally recorded.

The Chairperson shall preside over all hearings of the board. The chairperson may vote or make motions in any matter before the board.

A hearing is limited to fifteen (15) minutes (**5 minutes each for the property owner/agent, Appraisal District and examination or cross examination**), per parcel for residential property and personal property. Hearings involving multiple accounts will be limited to fifteen (15) minutes per parcel. The board or panel may waive the time limit at its discretion. Exception: if the board should determine that further evidence is required in order to make a decision, the board shall recess and schedule a continuation of the hearing at a later date and inform the parties of the rescheduled hearing date (however, an additional 15 day notice shall not be required).

### Testimony and Evidence

Testimony at the protest hearing may be in a narrative form or by questioning of witnesses. The ARB may exclude irrelevant testimony and may instruct a witness to confine his or her testimony to matters relevant to the issues before the board. Relevant evidence is simply information that helps the ARB to decide what the facts are. The property owner will decide who presents their testimony and evidence first. After evidence is presented, parties may make brief closing statements. The ARB shall permit the cross-examination of witnesses or parties by the representative of the opposing party when requested to do so. The board shall limit such cross-examination to matters that are relevant to the subject of the hearing and shall not permit questions that are abusive or personal. All cross-examination must be completed within the time limits for the hearing. Any ARB member hearing the case may question any witness or parties testifying or presenting evidence before the ARB.

A property owner may appear by affidavit instead of appearing personally or by agent.

### Rulings By the ARB

Any party to a protest hearing may request a ruling by the board. Such requests may include, but are not restricted to the following: Requests to examine witnesses, requests to cross-examine witnesses, requests to admit evidence in written form, requests to limit a witness' testimony to relevant matters, requests for official notice of certain facts and requests for continuance of a hearing. Any member of the ARB hearing the case may request rulings of the board. The ARB may delegate the responsibility of ruling on requests to the Chairperson conducting a hearing or by majority vote of those present and hearing the case.

### ARB Determination of Protest Hearing

At the conclusion of the protest hearing, the ARB will make a decision on the protest. After the decision is made, the ARB decision on the protest will be mailed to the property owner/agent by certified mail.

### Interpreter

Non-English speaking persons are encouraged to provide a personal interpreter. If a person cannot provide an interpreter, the District will attempt to arrange for interpreting assistance provided a written request is submitted to the Chief Appraiser at least three business days in advance of the meeting. *(No-ingles que habia a personas es favorecido a proporcionar un interprete personal. Si una persona no puede proporcionar a un interprete, el Distrito procurara arreglar para interpretar ayuda con tal que una peticion escrito es sometida al Valuador Principal por lo menos tres dias habiles en el avance de la reunion.)*

### Night and/or Weekend Hearings

**The Appraisal Review Board by rule shall hold hearings on a weekday evening. The board will select the day and time of the evening meeting. No Saturday or Sunday hearings shall be held.**

### Feedback of Upshur Appraisal Review Board

In compliance with Texas Property Tax Code Section 5.103€, the Texas Comptroller of Public Accounts is providing an online survey to gather public comments and suggestions concerning appraisal review boards (ARBs). The survey is intended to capture information concerning the performance of ARB panels and full ARBs, not the result of each protest hearing. One survey may be completed at the conclusion of a hearing concerning one account or several accounts, whether the accounts are related to the same property or not, conducted by a single ARB panel or the full ARB in one day. Persons participating in multiple protest hearings before different ARB panels can complete one survey for each panel in one day. Please see the staff at the front counter for assistance in accessing this online survey that may only be completed the day of your hearing before you leave the appraisal office.

In addition to the online survey, the Upshur Appraisal Review Board has a paper survey you may complete available at the front counter as well. The paper survey has instructions for submission to the comptroller's office by mail or email.

## Procedures for Telephone Hearings

1. A property owner wishing to appear for a hearing by telephone conference call **must**:
  - a. **notify the Appraisal Review Board (ARB) in writing not later than the tenth day before the date of the hearing;** and.
  - b. provide any evidence in the form of an affidavit filed before the hearing begins. The property owner must attest to the affidavit before a notary, have a notary sign, date and stamp the affidavit, and submit that affidavit to the ARB the day before the hearing is scheduled. The Property Owner's Affidavit of Evidence to the Appraisal Review Board can be found on the appraisal district's website [www.upshur-cad.org](http://www.upshur-cad.org) by going to Forms > State Forms > ARB/Protest > Affidavit for Protest Hearing Evidence (50-283).
2. The property owner should **call (903) 843-3041 to check in** for the hearing **prior to** the scheduled start time.
  - a. When the owner's call is answered, the owner should be prepared to give:
    - i. the owner's name.
    - ii. the protest/case number(s) identifying the protest(s); and
    - iii. the telephone number at which the owner can be reached.
  - b. Typically, the ARB will call the owner back when a panel is available. The owner is responsible for keeping the line clear and answering promptly when the ARB calls. If the ARB cannot reach the owner after a second attempt approximately 5 minutes apart, the owner will forfeit the opportunity to participate in the hearing by telephone, and the hearing will be conducted based on the affidavit previously submitted.
  - c. If a property owner not represented by an agent has had to wait more than two hours from the time scheduled for his/her hearing and the hearing has not begun, the owner may terminate the call if he/she is on hold. The owner may call the ARB and state that he/she is exercising the right to request a postponement of the hearing.
3. The property owner is responsible for ensuring a clear connection from his/her end of the telephone connection.
  - a. The property owner should use a land-line telephone or, if the owner uses a cell phone, he/she should call from a place with a strong, reliable connection to a cellular network. A property using a VOIP telephone should ensure that the Internet connection is fast enough to provide clear transmission of sound without buffering.
  - b. The owner should separate himself/herself from background noises like televisions and barking dogs, noises that might interfere with the panel's ability to hear and understand the owner.
  - c. If a call is dropped or if the property owner's speech is garbled or unintelligible, the ARB panel may terminate the call and either try to call the property owner or wait for the property owner to call again. If the connection cannot be reestablished within five minutes, the panel will proceed with the hearing and owner will have no further opportunity to participate in the hearing by telephone.
4. If the property owner provides documents, photographs, tables or other items with his/her affidavit, the owner should label those items prominently with the exhibit numbers or page numbers. The best practice to limit confusion is to put documents and images in the order you want to present them. If the owner wishes to emphasize certain portions of an item, the owner should highlight those portions or otherwise set them off with colored marking. The ARB reserves the right to reschedule a hearing if disorganization of evidence is causing unnecessary delays.
5. A property owner may not offer evidence by telephone. Evidence includes facts and opinions. The owner may comment on evidence that is presented through an affidavit or by the Appraisal District. Any facts and/or opinions that the property owner wishes to present as evidence shall be included with the affidavit in the form of a written statement. Panel members will not ask a property owner to present evidence by telephone.
6. The property owner is responsible for providing access to another person that the owner invites to participate in the hearing.

**If your phone blocks numbers that are not in your contact list, please add the numbers below as the numbers used by the Upshur County Appraisal Review Board and the Upshur County Appraisal District.**

**Line 1 – 903-843-8010 Appraisal Review Board**

**Line 2 – 903-843-3041 Appraisal District**