

**APPRAISAL REVIEW BOARD
EL PASO COUNTY**

2022 RULES \ PROCEDURES

Upon motion duly made, seconded and carried, the Appraisal Review Board (ARB) for El Paso County adopts the following Rules. Be it resolved that the following rules for the conduct of business before the ARB are hereby adopted.

The ARB adopts Robert's Rules of Order Revised (Classic 1915 Edition). The ARB develops customized hearing procedures to meet its particular needs and local concerns and adheres to the incorporated State Comptroller's Model Hearing Procedures as part of these procedures, in accordance with the Texas Property Tax Code. The Open Meetings Act of the Texas Civil Statutes applies to the ARB hearings. All hearings are to be recorded to produce permanent records thereof. The rules adopted by the ARB are as follow:

APPRAISAL REVIEW BOARD:

1. The Appraisal Review Board (ARB) consists of thirty-five (35) members appointed by local Administrative Judge. A quorum of the full Board shall consist of one (1) more than half of the active members.

An ARB *panel* may consist of one (1) by written request only, to three (3) members.

2. ARB members are expected to remain neutral and independent at all times and to use their knowledge and experience to decide cases based ONLY on the evidence presented and the Property Tax Code.
3. The ARB Chairperson shall designate the Chairperson of each panel.
4. The ARB/Panel Chairperson shall maintain order and has the authority to call to order, reprimand, and/or demand the exit of any individual who demonstrates disruptive or disorderly conduct, or who refuses to follow the rules set forth by the ARB.
5. The ARB Chairperson's authority to maintain order during case presentation and/or cross-examination passes to each ARB Panel Chairperson during a hearing. All questions shall be directed through the panel Chairperson.
6. The ARB Chairperson retains the authority to remove any panel chairperson who repeatedly fails to maintain order during the panel hearing process.
7. The ARB/Panel Chairperson reserves the right to interrupt any party who strays from the subject of the case or who has begun repeating themselves. Comments relating to taxes, tax rates, or the merits of the actions of governing bodies are not relevant to the case and will not be permitted.
8. ARB/Panel Chairperson may not make a motion, but **may** second a motion and vote as any other ARB member. If a motion does not receive a second, the protest is rescheduled to appear before a new panel or a quorum of the ARB. (Does not apply to a single member panel).
9. Pursuant to Texas Penal Code 46.035©, handguns whether concealed or not, are prohibited in panel rooms under the authority of Subchapter H, Chapter 411 Government Code.

SCHEDULING:

10. In order to ensure knowledgeable members for each panel, assignment and rotation of ARB members to panels shall be based on panel requirements under the direction of the ARB Chairperson.

OWNERS AGENTS:

11. If a property owner designates an agent to represent him/her in a property value matter, an Appointment of Agent form or a letter of authorization, if one is not on record, must be presented to the ARB Chairperson by the scheduled hearing date or prior to the commencement of the hearing. Only one (1) Appointment of Agent form is maintained on a property.

HEARING PROCEDURES:

12. The time limit for each hearing will last no more than 15 minutes; timers will be used. The ARB will be flexible, and allow additional time for complex cases if they decide necessary to allow for a fair hearing.

13. Prior to hearing under Chapter 41 of the Property Tax Code, the property owner or authorized agent, the Chief Appraiser or designee, and the taxing units or their representatives shall exchange copies of all documentation to be introduced into evidence during the hearing. *Requests for postponements by either the property owner/agent or CAD, for the purpose of reviewing evidence, will be considered by the ARB Chair on a case-by-case basis.*
14. At the beginning of each hearing, all witnesses will be sworn in by oath or affirmation, by the Secretary of the ARB (or, in panel action, by the acting secretary). All parties to the protest shall be identified for the record. If a person refuses to swear or affirm, the panel Chairperson will read into the record that the taxpayer/agent declined this option and their testimony will not be considered as evidence.
15. The property owner or owner's agent shall decide if they wish to present their evidence and argument before or after the appraisal district. The property owner and appraisal district must state their opinion of value for the property under protest. Offers rejected during informal hearings will not be considered by the ARB. Evidence presented by affidavit is read or entered into the record by a representative of the CAD.
16. The ARB members are entitled to ask questions to clarify any evidence presented during a hearing after being recognized by the Chairperson. Once the CAD and protesting party have presented all their evidence and testimony through the chairperson, they may cross-examine each other briefly and only on the material presented.
17. Hearings by telephone or video on timely protests are available upon request. Detailed procedures outlined in an attached addendum as part of these ARB rules is included in the inserts with the scheduled hearing appointment letter.

LATE FILING OF PROTESTS:

18. All Chapter 41 protests filed after the deadline, but before approval of the appraisal records and with some statement of good cause for the late filing, will be reviewed by the ARB chair or ARB panels on a case-by-case basis to determine whether good cause has been shown. Good cause exists when a person has pursued his protest with the diligence that an ordinarily prudent person would have used under the same or similar circumstances. Good cause includes, but is not limited to a personal or family emergency, extended business trip, extended illness or an extended hospital stay, which prevented the timely filing of the protest.

MOTIONS TO CORRECT THE APPRAISAL ROLL:

19. If a 25.25 (c) or (d) motion is set for hearing on or after the date the taxes for the year to which the motion applies become delinquent, the ARB will require that the property owner/agent show evidence that payment of the taxes has been made in compliance with Section 42.08 of the Property Tax Code.
20. Prior to the commencement of a hearing under Section 25.25, the property owner or his agent, a taxing unit or their representatives, shall provide copies of all documentation being presented as evidence.

POSTPONEMENTS:

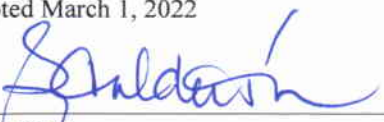
21. The ARB Chair shall postpone a hearing for 5 to 30 days if either the property owner/agent or CAD shows "Good Cause". For purposes of Section 41.45, Subsections (e) and (e-1), "good cause" means a reason that includes an error or mistake that, (1) was not intentional or the result of conscious indifference; and (2) will not cause undue delay or other injury to the person authorized to extend the deadline or grant a rescheduling.
22. Requests for postponements by either the property owner/agent or the CAD for the purpose of reviewing evidence exchanged at the commencement of the hearing will be considered by the ARB Chair on a case-by-case basis.

FAILURE TO APPEAR AT SCHEDULED HEARING DATE AND TIME:

23. In accordance with Sec. 41.45(e-1) and (e-2) of the Texas Property Tax Code a property owner or a person designated by the property owner as the owner's agent to represent the owner at a 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 scheduled hearing date and time, a written statement with the ARB showing "Good Cause" for failure to appear and requesting a new hearing.

The ARB may consult their Attorney(s) regarding any issues or concerns by request through the ARB Chairperson.

Adopted March 1, 2022



Chairperson



Secretary

ADDENDUM

APPRAISAL REVIEW BOARD PROCEDURE ON HEARINGS BY TELECONFERENCE CALL OR VIDEO

1. Telephone/video hearings are subject to the following:
 - a. By written request at the time the protest/motion is filed or 10 days prior to the scheduled hearing date.
 - b. Videoconference hearings only apply to protests under Chapter 41 (timely protests).
2. The property owner must have a device that meets the minimum requirements for video conferencing. A fast reliable internet connection capable of 5 megabits per second, a webcam, a microphone, and speakers to hear everyone present in the hearing. Technical support will not be provided.
3. A property owner wishing to appear for a hearing by telephone conference call or video conference must:
 - a. Notify the Appraisal Review Board in writing no later than the 10th day before the scheduled date of the hearing.
 - b. Provide evidence in the form of a notarized affidavit or unsworn declaration received before the scheduled hearing.
4. The property owner must call (915) 780-2123 approximately five minutes before their scheduled phone/video hearing in order to check-in.
 - a. When an ARB staff member answers, the property owner should inform them that they have a scheduled hearing by phone/video and be prepared to provide the owner's name, property ID number, and telephone number the owner is available at within the next hour. An access code for video hearings will be provided when the panel calls you.
 - b. If a panel is not available to hold the hearing right away, a CAD staff member answering the call will advise the property owner that he/she will receive a call back when a panel is available. The property owner is responsible for keeping the line clear and answering promptly when the panel calls to commence the hearing. If there is no answer, the panel will proceed with the case and make its determination based on the affidavit/declaration and evidence received.
 - c. The property owner is responsible for ensuring a clear connection from his/her end of the telephone/video connection. If the call/video disconnects or if the property owner's speech is not clear or breaking-up, the ARB panel may terminate the call and redial the number. If the video is not audible or freezes, the property owner must exit and retry to join the meeting. If re-establishing the connection fails within a five-minute period, the ARB panel will proceed with the hearing by affidavit/declaration with no further opportunity to participate in the hearing by telephone or video.
5. The ARB will conduct its hearings in accordance with its local procedures included in your NOTICE OF HEARING (appointment letter).
6. The time allotted for the hearing will not be extended if the call or video is disconnected.
7. The property owner may include a third party to participate in the teleconference/video hearing but only for the purpose of listening or offering arguments. No new evidence or information may be offered via telephone/video. It is the owner's responsibility to coordinate adding the third party participant to the ARB telephone/video hearings. The ARB will not coordinate any third party conference connections.
8. The evidence the property owner intends to present and discuss must be provided to the ARB by notarized affidavit or unsworn declaration prior to the scheduled hearing. It is **STRONGLY RECOMMENDED** that the owner's evidence be clearly numbered or labeled so that the ARB members can quickly identify which document the owner is referencing. The time is not extended if the ARB is unable to match the evidence with the material referenced during the owner's arguments.
9. The property owner may not present additional evidence during the hearing. Only the evidence contained in or with the affidavit/declaration is considered, and owners may only make arguments related to the evidence provided prior to the scheduled hearing.