

WALKER COUNTY APPRAISAL REVIEW BOARD
HEARING PROCEDURES
Effective 2021

Due to the COVID-19 pandemic, in an effort to minimize community outbreaks and reduce workplace exposures to ARB members and those attending ARB hearings, the Walker County Appraisal Review Board's Policies and Procedures Manual may be modified as necessary to comply with latest guidance provided by public health organizations and local and national officials.

THE APPRAISAL REVIEW BOARD CANNOT HEAR MATTERS CONCERNING TAX RATES, THE AMOUNT OF TAX DUE, THE ABILITY TO PAY TAXES OR THE MANNER IN WHICH TAX DOLLARS ARE SPENT. APPRAISAL REVIEW BOARD MEMBERS HAVE NO RESPONSIBILITY FOR OR CONTROL OVER THE APPRAISAL DISTRICT OPERATIONS.

I. Appraisal Review Board (ARB) Membership

Members of (ARB) are **NOT** employees or officers of ANY political subdivision that assesses or collects property tax. ARB members are **NOT** employees or officers of Walker County Appraisal District.

[Tax Code Section 5.103(b)(16), (15), and (12)]

1. Administration of ARB Appointments

ARB members are not provided any statutory role in the process for the administration of applications or requests for appointment for membership on 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 is responsible for ensuring 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, an affidavit must be filed with the secretary of the ARB. 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 himself 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 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 41.69 may still prohibit participation. If an ARB member has a question as to whether or not 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 a prohibited communication, the ARB member shall immediately remove himself or herself from the conversation. The appraisal review board may not communicate with another person concerning any evidence or facts of a protest except during the protest hearing.

II. ARB Duties

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

1. Statutory Duties of an ARB

Each ARB member is responsible for ensuring that he or she understands the statutory duties of the ARB and shall comply 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 is responsible for obtaining and maintaining familiarity with notices required under the Property Tax Code. If an ARB member has reason to believe that any notice that is required by law to be provided by the ARB is not being provided or does not meet the requirements of applicable law, the ARB member shall promptly notify the ARB chair. The ARB chair shall investigate each such 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). However, for the purposes of section 41.44(b), “good cause” is shown when the property owner or the owner’s agent, as the case may be, is prevented from timely filing by some event beyond the immediate control of the property owner or the owner’s agent and which was unforeseeable. Mere forgetfulness, neglect or other pressing work does not excuse a failure to timely file a notice of protest. 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 ARB should

give due consideration to good cause claims in such a 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 ARB duties.

III. 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)]

1. Scheduling Hearings Generally

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. All protests must be written and contain the owner's name and address or the designated agent, description of property under protest and the nature of the protest. All property owners are entitled to fifteen (15) days' notice of time, date, and location of their hearings. A waiver may be signed if property owner agrees to notification less than 15 days.

2. 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. Hearing on a protest filed by a property owner who is 65 years of age or older, disabled, a military service member, a military veteran, or the spouse of a military service member or military veteran must be scheduled before scheduling a hearing on a protest filed by a designated agent of a property owner. [Tax Code Section 41.66(j-2)].

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.

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 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).

4. ARB Panel Assignments

If an ARB sits in panels as authorized by Tax Code Section 41.45(d), protests shall be assigned randomly, except that the ARB, with or without clerical assistance from the staff of the appraisal district, may consider the type of property or the protest grounds in order to assign the protest to a panel with members who have particular expertise.

Once a protest is scheduled to be heard by a specific panel, it shall not be reassigned to another panel without the consent of the property owner or a designated agent. If the ARB has cause to reassign a protest to another panel, the owner or designated agent may agree to the reassignment or request a postponement of the hearing. The ARB is required to postpone the hearing if requested in this situation. Pursuant to Tax Code Section 41.66(k), “[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.”

5. Postponements Under 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, 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 ARB, an ARB panel, or the ARB chair. If the hearing for which the postponement is requested is scheduled to occur before the next regular meeting of the ARB, the chair or the chair’s representative may take action on the request for postponement without the necessity of action by the full ARB. Unless the date and time of the hearing as postponed are agreed to by the ARB 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 as to the number of postponements, the ARB shall postpone a hearing if the property owner or his/her designated agent at any time shows 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 ARB, an ARB panel, or the ARB chair. If the hearing for which the postponement is requested is scheduled to occur before the next regular meeting of the ARB, the chair or the chair’s representative may take action on the request for postponement without the necessity of action by the full ARB. Unless the date and time of the hearing as postponed are agreed to by the ARB 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 ARB 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 ARB, an ARB panel, or the ARB chair. If the hearing for which the postponement is requested is scheduled to occur before the next regular meeting of the ARB, the chair or the chair's representative may take action on the request for postponement without the necessity of action by the full ARB. Unless the date and time of the hearing as postponed are agreed to by the ARB 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.

6. 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 ARB showing good cause, as defined in Tax Code Section 41.45(e-2), for the failure to appear and requesting a new hearing.

7. Postponements Under Tax Code Section 41.45(g)

The ARB must postpone a hearing to a later date if:

- (1) the owner of the property or the owner's agent is also scheduled to appear at a hearing on a protest filed with the ARB of another appraisal district;
- (2) the hearing before the other ARB is scheduled to occur on the same date as the hearing set by this ARB;
- (3) the notice of hearing 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 request for a postponement a copy of the notice of hearing delivered to the property owner or the owner's agent by the other ARB.

8. Postponements Under Tax Code Section 41.66(h)

The ARB 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 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.

9. Postponements Under Tax Code Section 41.66(i)

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 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.

10. Postponements Under Tax Code Section 41.66(k)

If a protest is scheduled to be heard by a particular panel, the protest may not be reassigned to another panel without the consent of the property owner or designated agent. If the ARB has cause to reassign a protest to another panel, a property owner or designated agent may agree to reassignment of the protest or may request that the hearing on the protest be postponed. The ARB shall postpone the hearing on that request. 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. 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.

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

The Open Meetings Act requires, among other things, that all meetings be open to the public. **On March 16, 2021, Governor Gregg Abbott suspended certain provisions of the Open Meeting Act to slow the spread of COVID-19, specifically the physical gathering space for people to watch the meeting and ask questions. The Walker County Appraisal Review Board, in an effort to minimize community outbreaks, reduce workplace exposures, and to comply with guidance provided by public health organizations and local and national officials will conduct all public meetings with limited attendance to the public. All ARB hearings will be limited to one (1) persons on behalf of the property owner, one (1) person on behalf of the appraisal district, a recorder, and the ARB members. Exceptions to this safety protocol will be addressed on a case-by-case basis and will be at the discretion of the ARB.** The board will begin hearings in June and will typically convene weekly, alternating on Tuesdays & Thursdays, followed by Mondays, Wednesdays, & Fridays with deviations to the typical schedule as deemed necessary by the ARB. The ARB will meet until all taxpayer and taxing unit

appeals timely filed have been heard. Evening or Saturday / Sunday hearing times will be available for protests as mandated by Section 41.71 of the Texas Property Tax Code.

Hearings will be limited to fifteen (15) minutes for each protest with 5-7 minutes allotted to taxpayer/agent followed by the same time allotted to CAD staff appraiser. If providing documentary or photographic evidence, bring a scannable copy (8 1/2 x 11 or 14) to allow ARB appointed CAD staff to upload evidence to permanent ARB record for touchless viewing. The appraisal review board may not consider any information related to the protest not presented during the hearing. Any taxpayer fifteen (15) minutes late will be considered a “no show” and their hearing will be cancelled. The ARB Chair or the panel chair may extend the length of a hearing or alter the order of the proceedings of the ARB as circumstances indicate.

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. At the end of the hearing, you may complete a survey regarding your experience today. You may complete the survey electronically or by written form, however either option must be completed TODAY. The survey is voluntary. You also have the right to appeal our decision. Appeal information will be provided to you with our determination. The ARB DOES NOT have to read the statement above if the owner or agent has previously appeared before the ARB for Walker CAD that same day.

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(h), all written material that has not been provided must be 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 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. Members of the ARB shall not be examined or cross-examined by parties.
- 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 or panel chair shall state that the hearing is closed.
- r. The ARB or panel shall deliberate orally. No notes, text messages, or other form of communication are permitted.
- s. The ARB or panel 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 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).
- t. 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.

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).

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.

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 41.68 and Comptroller Rule 9.803. This includes the ARB retaining evidence offered or submitted by the parties as required by Tax Code Sec. 41.45 and Comptroller Rules 9.803 & 9.805. The secretary of the ARB is responsible for ensuring proper record keeping, maintenance, and retention. All evidence, including recorded testimony is retained in accordance with established records retention policies.

2. Conducting Hearings by Teleconference Call

A property owner initiating a protest is entitled to appear to offer evidence or argument. A property owner may offer evidence or argument under the cover of an affidavit (or unsworn declaration as provided in Texas Civil Practices and Remedies Code, Chapter 132.001) without personally appearing and may appear by telephone conference call to offer argument. **To offer evidence at a hearing conducted by telephone conference call, a property owner must submit an affidavit (or unsworn declaration) described by this subsection, including any evidence, to the ARB before the protest hearing begins.** Texas Comptroller Affidavit Form 50-283 may be used and can be found on the Texas Comptroller's website. On receipt of an affidavit (or unsworn declaration), the board shall notify the chief appraiser. The chief appraiser may inspect the affidavit (or unsworn declaration) and is entitled to a copy on request. [Section

41.45(b).] **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.** 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. ARB reserves the right to limit the number of telephone conference hearings allowed for a single property owner &/or Agent.

3. 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 ARB in determining the protest.

The ARB or panel chair shall convene the hearing as an open meeting and then announce that the meeting will be closed to the public 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 same order of proceedings as for hearings open to the public should be followed.

The secretary of the ARB 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 ARB records for proper handling. At the conclusion of the hearing, the ARB panel shall confirm with the parties that all proprietary and confidential information has been appropriately identified by the ARB. The confidentiality of the information must be maintained by the ARB members and disclosed only as provided by law.

After deliberation, the ARB 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.

4. 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 cross-examination. 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.

5. 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.

A person leasing property who is contractually obligated to reimburse the property owner for taxes imposed on the property is entitled to file a protest if the property owner does not and to designate, under Tax Code Section 41.413, another person to act as his/her agent with the same authority and limitations as an agent designated under 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 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.** 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 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. **The following are current time limits established by the ARB:**

- **ARB Hearings are scheduled for a total of 15 minutes**
- **ARB will allow the property owner 5-7 minutes to present relevant evidence and offer testimony**
- **ARB will allow CAD the same allotted 5-7 minutes to present relevant evidence and testimony**
- **ARB may establish other time limits for hearings based on the size and complexity of the property at issue**

2. Prohibition of Consideration of Information Not Provided at the ARB Hearing

In a protest hearing, the ARB will not 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)

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.

VI. Other Issues

[Tax Code Section 5.103(17)]

1. Compliance with the Law, Integrity, and Impartiality

Members of the ARB shall comply with the law and should act at all times 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

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

5. Access to the ARB

Any non-English speaking person or person with a disability wishing to appear before the ARB may file a written request to the ARB Chair at least ten (10) days prior to the scheduled ARB hearing indicating a need for special assistance or arrangements. The Chief Appraiser shall attempt to provide the specific services needed by the requestor.

Evidence to be presented via audio visual equipment must be saved to a USB compatible zip/thumb drive in a format compatible with Microsoft Office Suite or Adobe pdf programs.

Walker CAD will provide a PC or Laptop for ARB proceedings equipped to access USB zip/thumb drives and will maintain Microsoft Office suite and Adobe pdf operating software to enable accessing files in either format.

Evidence presented via zip/thumb drive WILL BE retained by the ARB as provided by Comptroller Rule 9.803(10).

**GUIDELINES FOR YOUR WALKER COUNTY
APPRAISAL REVIEW BOARD (“ARB”)
TELECONFERENCE CALL**

1. A property owner initiating a protest is entitled to appear to offer evidence or argument. A property owner may offer evidence or argument **under the cover of an affidavit** (or unsworn declaration as provided in Texas Civil Practices and Remedies Code, Chapter 132.001) without personally appearing and may appear by telephone conference call to offer argument. **A property owner must submit an affidavit (or unsworn declaration) that includes any evidence for consideration, described by this subsection to the board hearing the protest before the board begins the hearing on the protest.** On receipt of an affidavit (or unsworn declaration), the board shall notify the chief appraiser. The chief appraiser may inspect the affidavit (or unsworn declaration) and is entitled to a copy on request. [Section 41.45(b).]

2. **Please call in promptly at the time identified on your NOTICE OF HEARING. If you do not call in at your scheduled time, the hearing might still be started by the ARB if an affidavit was submitted. If you have not called in before the ARB convenes the hearing, and if you have submitted the required affidavit (or unsworn declaration), 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: 936-295-0402.**
4. Be prepared to identify yourself and your case by reference to the (PID #; GEO #, Special PIN) listed in Step 2 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 longer than 2 hours, you are entitled to a reschedule of the hearing.
6. When an administrator 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 call, 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 local 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 #, GEO #, Special PIN).**
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 3-party 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.**
13. ARB reserves the right to limit the number of telephone conference hearings allowed for a single property owner &/or Agent.