



Hearing Rules & Procedures

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Our Mission

To ensure uniformity and fairness to all, the Freestone Appraisal Review Board has adopted the following rules and procedures to govern the scheduling and conduct of taxpayer protest hearings and taxing unit challenges in accordance with Section 41.66 of the Property Tax Code.

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.

1.00 ARB Administration

ARB members are appointed to serve by the local administrative law judge. The ARB's Chairman and Secretary are also appointed by the district administrative law judge.

The ARB has no role in its selection. Individuals requesting appointment should submit appointment applications with the district. Application forms are available in the district's office or its website www.Freestonecad.org.

2.00 Taxpayer Protests

2.01 Notice of Protest

- (a) In order to be entitled to a hearing and determination of a protest, the property owner initiating the protest must file a written notice of protest with the ARB prior to the protest filing deadlines as described in Section 2.02 of these policies.
- (b) A written statement received by the ARB may be considered a valid protest document if it:
 - Identifies the protesting property owner, including a person claiming an interest in the property even if that person is not listed on the appraisal records as the owner,
 - Identifies the property that is the subject of the protest
 - Indicates some apparent dissatisfaction of some determination of the appraisal office, and
 - Is signed by the property owner or agent designated to act in the owner's behalf.
- (c) An unsigned protest form will not be considered a protest and will not be scheduled for a hearing.
- (d) Protests that do not identify a specific action protested will not be scheduled for a hearing until the protesting party satisfies the notice of protest requirements defined in Section 2.01(b) above.

2.02 Protest Filing Deadlines

Unless otherwise stated in this section, property owners and taxing jurisdictions have thirty days from the date of notice to file protests or challenges. A notice required to be delivered by first-class mail is presumed delivered when it is deposited in the mail. This presumption is rebuttable when evidence of the failure to receive notice is provided.

Protests – Generally

A property owner is entitled to file a protest for matters described in Property Tax Code Section 41.41 if the protest is filed by May 15 or 30 days after the date the Notice of Appraised Value is mailed, whichever is later.

Change of Use

When a Notice of Change of Use is mailed, the deadline for filing a protest is 30 days after the date the Notice of Change is mailed. PTC Section 41.44(a)(2).

Exemption and Special Use Appraisal Denial or Modification

When a property owner receives notice from the Chief Appraiser that an exemption or special valuation application has been denied or has been approved only on a portion of the property listed on the application, the property owner has 30 days after the date of the notification to file a protest.

Protest of Failure to Give Notice (41.411 Protest)

A property owner is entitled to file a protest on the basis that the District failed to deliver any notice to which the property owner is required to receive.

- (a) A protest of failure to give notice must be filed by a property owner prior to the date the taxes on the property to which the notice applies become delinquent (typically February 1 of the year following the appraisal/tax year).
- (b) Both the hearing for failure to deliver notice (41.411 protest) and the value protest are handled under the same case number.
- (c) If the Board determines that the appraisal district failed to deliver the required notice, the property owner may then address the valuation issue.
- (d) A property owner who files a protest under the provisions of this section must comply with the payment requirements of Section 42.08 of the Property Tax Code or the right to a final determination of the protest is forfeited.

Motion to Correct Appraisal Roll (PTC 25.25c & c-1)

For any of the preceding five appraisal years, a property owner or the Chief Appraiser can file a motion with the ARB to order changes to the appraisal roll to correct:

- Clerical errors that affect a property owner's tax liability in that tax year,
- Multiple appraisals of property in that tax year,
- The inclusion of property that does not exist in the form or at the location described in the appraisal roll, or
- An error in which property is shown as owned by a person who did not own the property on January 1 of that tax year. PTC Section 25.25(c).

The appraisal review board, on motion of the chief appraiser or of a property owner, may direct by written order changes in the appraisal roll or related appraisal records for the current tax year and for either of the two preceding tax years to correct an inaccuracy in the appraised value of the owner's tangible personal property that is the result of an error or omission in a rendition statement or property report filed under Chapter 22 for the applicable tax year. The roll may not be changed under this subsection for any tax year in which:

- the property owner failed to timely file the rendition statement or property report in accordance with Section 22.23 and was assessed a penalty under Section 22.28;
- the property was the subject of a protest brought by the property owner under Chapter 41, a hearing on the protest was conducted in which the owner offered evidence or argument, and the appraisal review board made a determination of the protest on the merits;
- the property was the subject of a previous motion filed by the property owner under this section and the chief appraiser and the owner agreed to the correction, the appraisal review board determined the motion, or the appraisal review board determined that the owner forfeited the right to a final determination of the motion for failing to comply with the prepayment requirements of Section 25.26; or
- the appraised value of the property was established as a result of a written agreement between the property owner or the owner's agent and the appraisal district.

Property owners are required by PTC Section 42.08 to pay the lesser amount of taxes not in dispute or the amount of taxes due on the protested property based upon the approved value that is being appealed before the delinquency date (typically February 1). Failure to make such tax payments results in the forfeiture of the protest.

Motion to Correct Incorrect Appraised Value (PTC 25.25d)

1. At any time prior to the date the taxes become delinquent, a property owner or the Chief Appraiser may file a motion with the ARB to change the appraisal roll to correct an error that resulted in an incorrect appraised value for the owner's property.
2. The error may not be corrected unless the correction results in a value that is one-fourth less than the original appraised value of a property receiving a residential homestead exemption or one-third less than the original appraised value of all other properties.
3. If the appraisal roll is changed under this subsection, the property owner must pay a penalty equal to 10 percent to each affected taxing jurisdiction.

2.03 Late Filing Provisions

Protests filed after the filing deadline but prior to ARB's approval of the appraisal records will be presented to the board to determine if sufficient good cause for late filing is found. If sufficient good cause is found, a late protest hearing will be scheduled. Property Tax Code Section 41.44(b)

With no definition of "good cause" given in the Property Tax Code, the Freestone ARB has defined "good cause" as a mistake or event that:

- Was not intentional or the result of conscious indifference and,
- Will not cause delay or other injury to the ARB.

Protesting parties may be required to present testimony to the ARB to clarify "good cause" reasons before allowing a hearing before the board.

3.00 Taxing Unit Challenges

A taxing unit may file a Challenge Petition in accordance with Section 41.03 of the Property Tax Code regarding:

- (a) The exclusion of property from the appraisal records;
- (b) A grant in whole or part of a partial exemption;
- (c) The determination that land qualifies for appraisal as agricultural, open space, timberland, or restricted use timberland;
- (d) Failure to identify the taxing unit as one in which a particular property is taxable.

3.01 Challenge Filing Deadlines

The challenge must be filed before June 1 or within 15 days after the date the appraisal records are submitted to the ARB, whichever is later. (PTC Section 41.04)

4.00 Case Number Assignment

A unique identifying case number will be assigned to each property for which the ARB receives a valid protest. A property is defined as one or several contiguous parcels with the same or similar use where the protestor is the owner or has an ownership interest.

5.00 Scheduling of Hearings and Challenges

The Appraisal Review Board shall schedule a hearing when a timely notice of protest is filed. The board typically schedules hearings on weekdays between the hours of 9:00 a.m. and 8:00 p.m. Other meeting times may be scheduled as necessary, but the ARB may not schedule a hearing on Sunday nor hold its first protest hearing on a weekday evening after 7:00 p.m.

The ARB must give scheduling preference to protests 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, before scheduling a hearing on a protest filed by a designated agent to act on the behalf of a property owner.

All meetings are posted in accordance with Chapter 551, Government Code, Open Meetings Act.

Protests on property not represented by agents designated under Tax Code Section 1.111 shall be assigned a specific date and time for hearing by the board. Hearings not started within two hours of the scheduled hearing time in these cases will be postponed if requested by the property owner or agent designated to act in the property owner's behalf.

Requests for postponement must be in writing and must include the mailing address and email address of the person requesting the postponement to which the ARB shall respond in writing or by email not later than the seventh day after the date of receipt of the request.

5.01 Taxpayer Protests on Multiple Properties

- (a) A protest filed on up to 20 designated properties under the same ownership shall be scheduled for hearings on the same day if requested by the property owner or agent designated to act in the property owner's behalf in writing. When scheduling protest hearings, the ARB must schedule all protests to be heard on one day consecutively.
- (b) The notices of hearing in these cases must state the time that the first hearing is to start and the time that the last hearing is set to end in exact order. The two-hour wait rule (see section 5.05(f) below) applies to each case as if it were represented by single individuals or agents designated to act in behalf of the property owners.
- (c) Contiguous properties shall be scheduled for a single hearing provided that all parcels involved have similar use.
- (d) Protests for joint owners of property (owners of "undivided interest") will have hearings scheduled at the same time.
- (e) The order in which the protest may be heard cannot be changed with the agreement of the property owner (or agent designated to act in the property owner's behalf) and the appraisal district.

5.02 Mineral, Industrial, and Utility Properties

Protests filed on all properties appraised by a contracted appraisal firm will be scheduled on a date that is determined by agreement between the Chief Appraiser and the firm. When this date is not acceptable, hearings may be rescheduled for the next available hearing date of the ARB.

5.03 Protest by Agent

The ARB shall accept and consider a motion or protest filed by an agent designated to act in a property owner's behalf 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.

Protests filed by tax agents representing multiple property owners will typically have hearings scheduled consecutively on the same day.

5.04 Motion to Correct Appraisal Roll Filed by Property Owner (Section 25.25c)

- (a) If a property owner files a 25.25c Motion to Correct Appraisal Roll that the district objects to, a hearing will be scheduled for the ARB meeting. The hearing will be conducted in the same manner as a protest hearing.
- (b) A hearing for a PTC 25.25c Motion to Correct the Appraisal Roll will be scheduled within 15 days of the date the motion is filed. If an ARB meeting date is unknown at that time, a letter will be sent to the property owner within the 15-day deadline informing the protestor that a hearing will be scheduled at the next meeting of the ARB.

5.05 Rescheduling and Postponement

- (a) **For No Reason** – A protesting property owner who is not represented by a designated agent under Tax Code Section 1.111 will be entitled to one postponement of his hearing without having to give any reason for the postponement as long as the postponement is requested prior to the hearing time; such requests must be made in writing, delivered by mail, fax, email, or in person to the ARB clerk.
- (b) **For Good Cause** – 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). Such requests must be made in writing, delivered by mail, fax, email, or in person to the ARB Clerk.

The ARB will consider the request for rescheduling or postponement of a hearing in a public meeting prior to hearing or rescheduling a protest. The ARB will deliver notice to the person requesting the postponement at least fifteen days prior to the hearing date.

The Freestone ARB defines “good cause” as an event, or action that:

- Was not intentional or the result of conscious indifference and,
- Will not cause delay or other injury to the ARB.

(c) **By Agreement** – In addition and without limit, the ARB shall postpone a hearing if the Chief Appraiser consents to the postponement. Such requests must be made in writing, delivered by mail, fax, or email, or in person to the ARB Clerk.

(d) **Conflict With Another ARB** – The ARB must postpone a hearing to a later date if:

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

(e) **For Failure of Chief Appraiser to Deliver Evidence** – The ARB shall postpone a hearing (one time only) if:

- the property owner requests additional time to prepare for the hearing and establishes that within 14 days before a hearing the Chief Appraiser failed to:
- Deliver a copy of PTAD pamphlet describing available remedies to the protestor,
- Inform the protestor of the right to obtain, upon request, a free copy of the evidence that the Chief Appraiser will introduce at the hearing, or
- Deliver a copy of the ARB’s Hearing Procedures

Only the property owner may request a postponement for this reason. The reason 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.

(f) **For Hearings Started Late** – Hearings that do not begin within two hours of the scheduled hearing time shall be postponed if a postponement is requested by the property owner or the owner’s agent designated to act in the property owner’s behalf; such requests must be made in writing and 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.

(g) **Rescheduling For Failure To Appear For Hearing** – A protest that has been dismissed for failure to appear is entitled to a new hearing if the property owner or the owner’s designated 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.

(f) **Postponement Limitations** – If a hearing for which a postponement is requested is scheduled to occur before the next regular meeting of the ARB, the ARB Clerk may grant the postponement without the full action of the board.

A hearing may not be postponed to a date less than 5 or more than 30 days after the scheduled hearing date for which the postponement is sought unless the date and time of the hearing as postponed are agreed upon by the ARB chairman or the chairman's representative, the property owner, and the Chief Appraiser.

The ARB Chairman or the chairman's representative is authorized to grant hearing postponements. A denial of hearing must be determined by a quorum of the ARB in a regular meeting.

When multiple protest hearings for a property owner are scheduled consecutively as dictated in Section 5.01 of these policies, the ARB may not reschedule a hearing on a protest in the group to a date earlier than the seventh day after the date the last hearing is scheduled to end unless the parties agree. Such rescheduling will require seven days written notice to the property owner or agent designated to act in his behalf.

5.06 Cancellation of Scheduled Protest

A property owner may cancel a scheduled protest hearing by filing a written statement of withdrawal or a settlement/waiver of protest form with the ARB.

If during a protest hearing the protestor and the appraisal district reach an agreement, the board's jurisdiction over the protest is ended and the protest hearing is ended without an order from the board. A Settlement & Waiver of Protest will be completed by the protestor and the appraisal district representation to acknowledge the agreement.

6.00 Notice of Hearing

6.01 Taxpayer Protest Hearings – Generally

- a. All hearings are scheduled allowing the protestor at least 15 days advance written notice of hearing unless the property owner (or challenging taxing unit) files a waiver of the notice. PTC Section 41.46(a).
- b. A property owner may request delivery of hearing notices by certified mail if such request is indicated on the protest form or letter. (PTD 41.46 (d))
- c. A property owner may request in writing or by email that notices regarding scheduling and ARB determinations be delivered to a specific email address. (PTC 41.46(e))
- d. At least 14 days before the protest hearing, the following information must be delivered along with or incorporated in with the Notice of Protest Hearing:
 - A copy of the ARB hearings procedures,
 - A copy of Taxpayer's Rights, Remedies, and Responsibilities, and
 - Notice to the property owner of the right to obtain, upon request, a free copy of the evidence that the Chief Appraiser will introduce at the hearing. The property owner may be directed to a specific internet site where the evidence is available or, upon mutual agreement, have the evidence delivered in hard copy via first class mail, pick-up at the district's office, or delivered by email.
- e. The hearing notice must include:
 - a description of the subject matter of the hearing sufficient to identify the action being protested, and
 - a statement that the owner is entitled to a postponement of hearing.

6.02 Taxpayer Protest Hearings – Failure to Give Notice

A property owner is notified of the hearing on the 41.411 protest in the same manner as all other protests. In the place of a Notice of Protest Hearing, the property owner is mailed a Notice of 41.411 Protest Hearing.

- (a) At least 14 days before the scheduled hearing date, the property owner must be provided with pamphlets and information cited in Section 6.01 of these policies along with:
- (b) A letter explaining that the ARB will first consider the validity of the claim for failure to deliver notice before granting a protest hearing for other matters, and
- (c) The tax payment requirements Property Tax Code Section 42.08.

6.03 Taxpayer Initiated Motions to Correct Appraisal Roll (25.25)

Not later than the 15th day before the date of the hearing on the 25.25 motion, written notice must be provided to:

- The property owner filing the motion,
- The Chief Appraiser, and

- The presiding officer of the governing body of each affected taxing entity notifying them of the date, time, and place of the hearing. This notification is sent under the signature of the ARB Secretary.

6.04 Taxing Unit Challenges

A Notice of Challenge Hearing is sent at least 10 days prior to the date of the hearing to the presiding officer of the governing body of the taxing entity initiating the challenge. Notification must also be sent with at least 10 days' notice to the presiding officer of the governmental body of the other taxing entities that tax the property involved in the challenge. PTC Section 41.06.

- (a) A hearing on the challenge is handled in the same manner as a hearing on a property owner protest with the exception that any taxing entity that has property that may be affected by the challenge may also appear to offer evidence or argument. PTC Section 41.05.
- (b) The ARB shall make a determination on the challenge hearing and issue a written determination order.

6.05 Waiver of Hearing Notice

A protest may be scheduled for a hearing before the board with less than 15 days' notice of hearing if the property owner or designated agent agrees and files a Waiver of Hearing Notice with the ARB.

7.00 Evidence

Evidence Received by the ARB – All printed or written evidence of the protestor and the appraisal district will be scanned into the protest record prior to a hearing and will not be available for the ARB's review until after a protest hearing begins.

The ARB will accept evidence in the following electronic formats:

- Adobe PDF (.pdf)
- Delimited Text Files (.txt or .csv)
- Joint Photographic Experts Group (.jpg or .jpeg)
- Microsoft Excel (.xls or .xlsx)
- Microsoft PowerPoint (.ppt or .pptx)
- Microsoft Word (.doc or .docx)
- Motion Picture Experts Group (.mpg)
- MPEG (.mp3)
- MPEG 4 (.mp4)
- Plain Text (.txt)
- Quicktime Movie (.mov)
- Rich Text Format (.rtf)
- Tagged Image Format (.tiff)
- Waveform Audio (.wav)
- Windows Media Video File (.wmv)

Individuals may provide and present evidence on their own equipment or devices so long as the media and devices are generally acceptable media and are suitable for transferring electronic files. Such media and devices must be scanned or reviewed for any malicious software or computer viruses prior to presentation in the ARB hearing on the ARB's equipment. The district or the ARB are not responsible for providing converters or adaptors.

Media and files may be provided to the ARB on:

- USB drive (jump drive, thumb drive, flash drive, etc.),
- Compact Disk (CD or DVD), or
- Email to general.info@Freestonecad.com

For record archival purposes, the ARB may convert documents and images received in evidence to Adobe PDF files prior to the hearing. Video and Audio files will be archived in the acceptable formats provided above. These documents, video, and audio recordings will be electronically archived in the ARB's permanent records for the protest case.

Exchange of Evidence – prior to the beginning of a protest hearing, the protestor and appraisal district must exchange evidence that is to be presented in the hearing, including but not limited to written or electronic documents including pictures, videos, and audio recordings.

Official Records – All evidence submitted to the ARB during a protest hearing becomes a part of the protest records and any original documents submitted to the ARB will remain in the possession of the ARB until they have been scanned into the official records of the protest.

Evidence that has been entered into the ARB record may be presented to the ARB in an electronic format or paper copy. When evidence is presented in an electronic format, the electronic imagery will be made available for all persons attending the hearing.

Evidence that is presented in a hearing that is closed to the public will remain confidential and will not be deemed a record available to the public for examination.

Right to Present Evidence – 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. Prior to the presentation of evidence in the hearing all parties should be advised of time limitations regarding the presentation of evidence and argument.

Typically, the ARB will allow the taxpayer and the appraisal district representative ten minutes each to present evidence and offer rebuttal, and an additional ten minutes for the ARB to rule, thus making each protest hearing scheduled to last thirty minutes.

Use of Electronic Equipment in Evidence Presentation - Protesting property owners and/or their agents designated to act in their behalf will be allowed to present and display evidence in protest hearings on computer equipment provided by the district provided that the electronic media is compatible with software in the possession of the district. A Microsoft Windows PC system is connected to large screen televisions via HDMI to provide both video and audio. The equipment is capable of reading and accepting the same types of file formats and devices listed above.

Protestors may also elect to make presentations on their own equipment and are responsible for acquiring their own internet connection. Protestors may not access the appraisal district's network internet connection other than through the district's public Wi-Fi connection. Protestors may not access any of the appraisal district's technology or equipment other than that made available in this section. Protestors are responsible for providing equipment and cabling necessary for connection to the large screen televisions (via HDMI cable) that are utilized for video and audio presentation to the ARB.

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, maps, reports or manuals) 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, designated agent, or witness) at the protest hearing.

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 delivered to the protesting party at least 14 days before the scheduled or postponed hearing, the requested information may not be used as evidence in the hearing nor may there be any verbal testimony or argument pertaining to that information unless it is provided to rebut evidence or testimony from the protesting party. 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:

- (a) the information sought to be excluded as evidence was not made available at least 14 days before the hearing;
and
- (b) the information sought to be excluded as evidence was previously requested by the protesting party.

7.01 Appraisal Reports

An appraisal from a state certified appraiser that has been performed at least 180 days before the protest hearing may be introduced as evidence at the protest hearing provided that it has been delivered to the appraisal district for examination at least fourteen days before the hearing.

In order to be valid, an appraisal has to be attested to in a sworn statement from the certifying appraiser that:

- the appraisal reflects the January 1 value of the property;
- the appraisal involves methods approved by the Tax Code; and,
- the appraisal complies with USPAP.

WARNING: A property owner or agent designated to act in the owner's behalf who produces a false or fraudulent appraisal will be guilty of a misdemeanor, and the offense is more serious if the appraiser has a contingency interest in the outcome of the protest hearing.

7.02 Tax Payment Requirements

A property owner who files a 25.25c motion must comply with the tax payment requirements of Section 42.08 of the Property Tax Code or the right to a final determination on the motion is forfeited.

The property owner must present tax receipts for all tax years included in the hearing resulting from a 25.25c Motion to Correct the Appraisal Roll.

8.00 Appearance At Protest Hearings

Property owners may be represented at protest hearings in one of the following manners:

1. Personal Appearance;
2. By attorney, mortgage lender, or corporate employee authorized by a corporation to represent it;
3. Lessee who is contractually obligated to reimburse the lessor (property owner) for property taxes if the lessor does not protest. The lessee's right to protest exists for leased personal or real property. (PTC Sec 41.413);
4. By written statement received by the ARB prior to the scheduled hearing time that contains a statement that:
 - the evidence or argument presented in the affidavit is true and correct and
 - it is attested to before an officer authorized to administer oaths such as a notary or judge.
(Affidavits will be read into record by someone appointed by the ARB Chairman.);
5. By an agent licensed to represent property owners by the Texas Department of Licensing who file the appropriate forms with the ARB prior to a scheduled hearing:
 - Appointment of Agent for Property Taxes for licensed agents (PTAD form 50-162);
 - Appointment of Agent for Single-Family Residential Property Tax Matters (PTAD form 50-241);
6. By any non-professional person who can prove by written authorization that they have the authority to represent the property owner without compensation. (Persons representing an estate must present documented proof that they are authorized to represent the estate.)
7. By telephone conference call. A property owner wishing to appear for a hearing by telephone conference call must:
 - Notify the ARB in writing not later than the tenth day before the date of the hearing; and
 - Provide any evidence in the form of an affidavit filed before the hearing begins.
 - a. The property owner should call (903)872-2476 approximately five minutes before the hearing is scheduled to start.
 - b. When the owner's call is answered, the owner should be prepared to give:
 - The owner's name;
 - The protest/Case number(s) identifying the protest(s); and
 - The telephone number at which the owner can be reached.
 - c. If the ARB is not available to hold the hearing right away, the ARB or its representative answering the call will advise the property owner that the owner may be placed on hold or explain that the ARB will call the owner back when it 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, the owner will forfeit the opportunity to participate in the hearing by telephone.

- d. If a property owner not represented by an agent designated to act in his behalf 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 should promptly call the ARB and state that he/she is exercising the right to request a postponement of the hearing.
- e. The property owner is responsible for ensuring a clear connection from his/her end of the telephone connection;
- f. 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.
- g. 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.
- h. If a call is dropped or if the property owner's speech is garbled or unintelligible, the ARB 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 ARB will proceed with the hearing and the owner will have no further opportunity to participate in the hearing by telephone.
- i. If the property owner provides documents, photographs tables or other items with his/her affidavit, the owner should label those items prominently with the first being labeled PO Ex. 1, the second being labeled PO Ex. 2, etc. 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. When the Appraisal District provides items to the property owner before the hearing or at the beginning of the hearing, the District should label those items prominently with the first being labeled AD Ex. A, the second being labeled AD Ex. B, etc. During the hearing, the owner, the ARB members and the representatives of the Appraisal District should refer to the items by their exhibit numbers.
- j. 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. ARB members will not ask a property owner to present evidence by telephone.
- k. The property owner is responsible for providing access to another person that the owner invites to participate in the hearing.

Warning: If an agent appointed by a property owner has not registered with the Texas Department of Licensing and Regulation (TDLR) as required by Article 8886, the registration act for property tax consultants, the ARB will not cut off the property owner's right to a hearing on his or her protest. However, non-compliance with this act will be reported to the TDLR.

8.01 Taxing Unit Appearance

Taxing entities are not allowed to offer testimony in taxpayer protest; however, affected taxing entities are entitled to appear to offer evidence or argument at hearings initiated by 25.25c Motions to Correct Appraisal Roll. (PTC Section 25.25(e)).

8.02 Verification of Identity

- (a) Prior to taking an oath of testimony, all individuals who are scheduled to appear before the board will be required to verify their identity by producing state issued photo identification. Once a person's identity has been verified by the ARB, their identity will be considered validated for all scheduled appearances before the ARB.
- (b) All persons who are licensed by the Texas Department of Licensing as property tax professionals or property tax agents will be required to produce evidence of licensure.
- (c) The ARB will record verification of individuals on a form that will be completed prior to the beginning of a protest hearing.

9.00 Protest Hearing Requirements

9.01 Open Meetings & Panels

- (a) Any taxpayer protest hearing or taxing unit challenges may be conducted by a three-member panel of the ARB or the full ARB in open session where the public may hear all argument and testimony and the final deliberations of the board unless there is a joint motion filed with the ARB from the Chief Appraiser and the property owner requesting a closed session due to the intent to disclose proprietary or confidential information that will assist the ARB in determining a protest.
- (b) The board or panel may meet in closed (or executive session) to discuss pending litigation with its attorney or to discuss personnel matters (if the ARB has staff).
- (c) The ARB shall sit in a single-member panel to conduct a protest hearing under this section if the property owner requests that the hearing be conducted by a single-member panel:
 - in the notice of protest; or
 - in writing submitted to the board not later than the 10th day before the date of the hearing.
- (d) If the recommendation of a single-member panel that conducts a hearing is not accepted by the appraisal review board, the board may refer the matter for rehearing to a single-member panel composed of a member who did not hear the original protest or the board may determine the protest. PTC 41.45 (b-4)

9.02 Public Notice of Meeting Requirements

All meetings of the ARB must be conducted according to the Open Meetings Act. Meetings must be announced to the public by posting Notice of Meeting at least 72 hours prior to the meeting time:

- At the meeting place, and
- On the appraisal district's website.

9.03 Record of Proceedings

- (a) The ARB shall record minutes of its general meetings. Such minutes will be presented to the board each general meeting for approval and correction.
- (b) Digital audio files of each protest hearing or challenge held in open meeting, along with general notes taken by the ARB clerk, will be attached to the ARB's permanent record of the protest hearing or taxing unit challenge.
- (c) Digital audio files of each protest hearing that is held in a closed meeting will be kept 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.

9.04 ARB Participation in Meetings

The board may not make a determination of a taxpayer protest or taxing unit challenge with less than a quorum present.

An alternate member may only participate when participation is necessary to establish a quorum in a hearing.

Eligibility To Participate in Hearing or Challenge

ARB members are eligible to participate in a protest hearing or taxing unit challenge unless the member must be recused from the hearing or challenge for one of the exceptions listed below.

- An ARB member that has communicated with anyone concerning a protest on the schedule must recuse himself/herself from the hearing and may not participate in the hearing or determination of the protest after stating the conflict in the ARB records and completing a Conflict of Interest Affidavit.
- An ARB member may not participate in the determination of a protest in which he/she has an interest or in which he/she is related to a party by affinity within the second degree or by consanguinity within the third degree, as determined under Chapter 573, Government Code, PTC Section 41.69.

- An ARB member may ask to recuse himself/herself from a protest even if there has been no communication regarding the protest, but the member is familiar with the protesting party. Familiarity with the protesting party does not qualify as a conflict of interest. Recusing based on an ARB member's familiarity with the protesting party is done as a courtesy only for the ARB member and a member may be required to participate in a hearing if his/her participation is necessary to constitute a quorum.

Should an ARB member recuse him/herself from a hearing, the member should excuse themselves from the meeting room until the hearing has concluded.

ARB Member Eligibility of Participation Documentation

Prior to beginning a protest hearing or a taxing unit challenge, all members of the board present must subscribe to an Affidavit for Protest Hearing that certifies that the participating ARB members have not communicated with anyone concerning the protest prior to the protest hearing.

Rescheduling For ARB Member Conflicts

If there is not a quorum to hear the protest after a member has recused himself/herself, the protest must be rescheduled. PTC Section 41.66(g)

9.05 Hearing Time Limits

Hearings are limited to thirty (30) minutes per property and taxing unit challenges are limited to sixty (60) minutes per property classification; however, the board may extend the time limit at its discretion.

A property is generally described as one or multiple contiguous tracts of land with similar use.

9.06 Testimony

All testimony presented to the ARB shall be made under oath. Both the protesting property owner (or the designated representative) and the appraisal district representatives must sign the Affidavit of Sworn Testimony prior to the board's hearing testimony. This affidavit must be subscribed before a member of the ARB.

An attorney representing a client is not required to sign this affidavit.

The Board must be informed of any instance where a property owner does not subscribe to the affidavit and record of the testimony not under oath noted in the record of the hearing.

9.07 Conduct of Hearing Attendees

- (a) All testimony given before the ARB must be presented in a non-confrontational manner. Property owners or agents designated to act in the behalf of a property owner and the appraisal district representatives 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.
- (b) 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 conduction hearings above, but may make exceptions for the type of hearing.
- (c) Persons who attend ARB proceedings who are disruptive or disrespectful of others in attendance will be removed from the meeting.
- (d) Cell phones and pagers must be silenced during board proceedings.

10.00 Order of Protest/Challenge Hearings Open to the Public

Hearings of the ARB and its panels are conducted according to Robert's Rules of Order. The ARB Chairman may alter the sequence of events but hearings should be conducted in the following sequence:

1. Commence the hearing and announce the assigned protest number, property location, owner name and any other identifying information.
2. Presiding officer reads the following:

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. The information packet you received prior to this hearing includes instructions for completing the survey either online or by mail. Completing the survey is voluntary. You also have the right to appeal our decision. Appeal information will be provided to you with our determination.”

3. Announce that, in accordance with Tax Code Section 41.45(h), all evidence that has not been provided must be exchanged and entered into the ARB's records.
4. Ask the ARB if there has been any communication with the property owner or designated agent regarding this protest that would prohibit their participation in the hearing.
5. Ask the ARB if there are any known conflicts of interest that would prohibit their participation in the hearing.
6. Announce that ARB members who will be hearing the case will now take an oath regarding exparte contact and execute Affidavit for Protest Hearing.
7. Welcome the parties and remind them of the content of the hearing procedures, time limits for the hearing, and other relevant matters.
8. 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.
9. Ask if there are any other motions that should be brought to the attention of the board before the hearing begins.
10. Inform witnesses that all testimony must be given under oath and swear-in all witnesses who plan to testify. Typically, the Secretary of the ARB will swear-in witnesses but any board member may swear in witnesses. (Individuals whose identity has not been verified as required by ARB Hearing Rule 7.02 will be verified prior to the administration of the oath of sworn testimony.)
11. A property owner who is a party to a protest is entitled to elect to present the owner's case at a hearing on the protest either before or after the appraisal district presents the district's case. The party presenting evidence and testimony first will state the nature of the complaint and present evidence and argument. Testimony by any witness may in narrative form or by questioning of witnesses.
12. The Chief Appraiser or his designee will present evidence and argument on behalf of the appraisal district.
13. Cross-examination may be allowed if requested by either party.
14. ARB members hearing the case may question any witnesses testifying before the board and may question any of the parties appearing before the board. The board shall limit 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 limit for the hearing. Members of the ARB shall not be examined or cross-examined by parties.
15. 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.
16. The party presenting its case first may offer rebuttal evidence (additional evidence to refute evidence presented by the other party).
17. The other party may then offer rebuttal evidence.

18. The party presenting its case first shall make its closing argument and state the ARB determination being sought, including but not limited to an opinion of value.
19. The party presenting its case second shall make its closing argument and state the ARB determination being sought, including but not limited to an opinion of value.
20. The ARB chairman shall state that the hearing is closed.
21. The ARB shall deliberate orally. No notes, text messages, or other form of private communication shall be exchanged between members.
22. The ARB 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).
23. Announce the determination(s) of the ARB and that an order determining protest will be sent by certified mail.
24. Give the owner a copy of the Exparte Communication Affidavit signed by the ARB at the beginning of the hearing. When taxpayer appearance in a hearing is done by affidavit or by telephone, the Exparte Communication Affidavit will be delivered along with the ARB's Order Determining Protest or Order of Dismissal.
25. Thank the protestor for participating in the system and inform them of the opportunity to complete the ARB Survey conducted by the Property Tax Assistance Division either in paper form or from the website. Inform them that the survey does not have to be completed before leaving the building.

A hearing scheduled to determine failure to deliver notice will be heard by the ARB if it is determined that proper notification was not made by the appraisal district. If the ARB determines that the district did provide proper notification, the ARB will dismiss the case.

11.00 Order of Protest Hearings Closed to the Public

- (a) 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.
- (b) The ARB chairman shall convene the hearing as an open meeting.
- (c) After approving the property owner and Chief Appraiser's joint motion for a closed meeting, the ARB chairman will announce that the meeting will be closed to the public as permitted by Tax Code Sections 41.66(d) and (d-1) and state the time of the meeting closure for the record.
- (d) 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.
- (e) 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.
- (f) After ensuring that all parties are ready to go forward with the closed session, the ARB Chairman will:
 - state the beginning time of the closed hearing,
 - state the names of all persons in attendance, and
 - allow evidence and testimony for the protest to be given.

- (g) At the conclusion of the hearing, the ARB 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.
- (h) After deliberation, the ARB shall state the ending time of the closed session and reconvene in open meeting to 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.
- (i) The meeting should then be conducted and concluded in the same manner as one that is open to the public as outlined above, specifically steps 22 through 24.

12.00 Issuance of Subpoenas

The Board as a whole, on its own motion or at the request of a party, may subpoena witnesses, books, records, or other documents.

The Board must conduct a hearing to determine that good cause exists for the issuance of the subpoena. Said hearing may not be held without notice to the parties and the Board's decision may be based upon written request of the party requesting the subpoena.

The Board may subpoena witnesses, books, records, or other documents of the appraisal district or of the property owner who is part of the protest.

Records of the appraisal district that are made confidential by law must be subpoenaed by the Board in order to be considered in any protest hearing.

13.00 Board Determinations

ARB panels will render a decision regarding a protest at the conclusion of a protest hearing (or challenge) that will be presented to the full ARB for approval before final orders are issued to protesting parties.

A simple majority (or quorum) present for a scheduled public meeting is sufficient for any determination or action of the board.

Any determinations that require property owner or designated agent notification in writing may be delivered by email if the property owner or designated agent has requested delivery via a specified email address previously.

13.01 Postponement Determination

- (a) The ARB may postpone its deliberation to make allowance for time to gather additional information and/or order a re-inspection of the protested property.
- (b) If the decision on the protest is not made at the conclusion of the protest hearing, the property owner must be informed of the date and time that the decision will be made. No additional testimony or evidence, unless requested by the ARB, can be given at the meeting on the final decision.
- (c) The property owner or authorized agent must be mailed a notice notifying them of the date when a final decision will be made if the property owner or his designated agent is not present at the conclusion of the protest hearing. It is not mandatory that the property owner be in attendance at this meeting.

13.02 Notification of Final Determination of Protest Hearing

- (a) The protestor shall be notified of the ARB's determination in its Order Determining Protest or Order of Dismissal, and a Notice of Final Order within thirty days of the conclusion of the hearing. The notice shall be delivered to the protestor at the address provided on the protest form by certified mail or by email to a specific email address if a written request has been previously filed with the ARB.
- (b) The ARB will include with the Notice of Final Order:
 - A copy of the Order Determining Protest or Order of Dismissal,
 - A copy of the PTAD ARB Survey form,
 - A notice of the property owner's right to binding arbitration, and
 - A copy of the Request for Arbitration form, and
 - PTAD's *Taxpayer Rights & Remedies* pamphlet.

13.03 Notification of Final Determination of Taxing Unit Challenge

A challenging taxing unit will be notified of the ARB's determination in its Notice of Issuance of ARB Order To Taxing Unit, and an Order to Correct Appraisal Records.

13.04 Dismissal of Protest for Failure to Appear

- (a) Protests where the property owner or his/her designated agent have not appeared within 20 minutes of the scheduled hearing time and who have had no communication with the ARB Clerk prior to the hearing time will be dismissed by the ARB for failure to appear.
- (b) A property owner or a designated agent is entitled to request a new hearing for reasonable cause within four days of a failure to appear. This request must be made in writing and must include a reasonable cause explanation for missing their previously scheduled hearing.

13.05 Dismissal of Protest for Failure to Meet Tax Payment Requirements

A property owner who files a late protest or motion to correct the appraisal roll under PTC 25.25 is required to pay the amount of taxes not in dispute before the delinquency by PTC 42.08. A property owner who fails to meet this requirement forfeits the right to proceed to a final determination of the appeal.

13.06 Determinations That Increase Property Tax Liability

The ARB may not determine the appraised value of a property under protest at a value greater than the appraised value shown in the appraisal records submitted by the Chief Appraiser, except as requested and agreed to by the property owner.

This limitation does not apply to ARB orders determining that an exemption or entitlement to special valuation are denied.

13.07 Joint Motion of Disposition of Protest

A property owner (or agent designated to act in the owner's behalf) and the district may agree to request that the ARB issue an order to dispose of a protest so that the matter may be appealed directly to arbitration or district court.

The ARB must issue the agreed order not later than the fifth day after the date on which the joint motion is filed with the board. If the chairman of the board is unable to issue the agreed order within the five-day period, the board shall issue the agreed order not later than the 30th day after the date on which the joint motion was filed with the board.

The order must contain language that the agreed order is appealable in the same manner as any other order issued by the ARB.

14.00 Time Limitation on Changes

The ARB is limited to the current year plus a five-year period in which corrections may be made to the appraisal roll. Each tax year begins on January 1.

15.00 Approval of Appraisal Records

The board must approve the appraisal records by July 20 or as soon thereafter as practicable. The appraisal records may be approved once the ARB has made determinations on protest hearings that comprise 95 percent of the total appraised value of the district.

The ARB approves the appraisal records by issuing an Order Approving Appraisal Records.

16.00 Correction of Appraisal Records

16.01 Corrections to Appraisal Records Before Certification

At any time before the approval of the appraisal records, the Chief Appraiser may submit written recommendations to the ARB for corrections in the records.

16.02 Correction to the Appraisal Roll After Certification

Errors and Changes That Do Not Affect Liability

Under the authority of PTC 25.25, the Chief Appraiser may change the appraisal roll at any time to correct a name or address, a termination of ownership, a description of property, multiple appraisals, or a clerical error that does not increase the amount of a tax liability for any of the five preceding years. PTC 25.25(b).

Errors and Changes That Affect Tax Liability

Clerical errors that affect a property owner's liability for taxes, multiple appraisals, and the inclusion of property on the roll that does not exist in the form or location described on the appraisal roll may be corrected by ARB order for the current tax year and for either of the two preceding tax years.

Such changes are made through a Motion to Correct the Appraisal Roll filed by the property owner, the Chief Appraiser, or jointly by the property owner and the Chief Appraiser.

Incorrect Appraised Value

At any time prior to the date the taxes become delinquent, a property owner or the Chief Appraiser may file a motion with the ARB to correct an error that resulted in an incorrect appraised value for the owner's property.

The error may only be corrected if the ARB finds that the appraised value exceeds the correct appraised value by more than one-fourth (1/4) on qualified residential homestead properties or by one-third (1/3) on all other properties.

If the appraisal roll is changed under this subsection the property owner must pay each affected taxing unit a late correction penalty equal to 10 percent of the amount of taxes calculated from the corrected appraised value.

16.03 Joint Motions to Correct Appraisal Records

The Chief Appraiser shall make corrections to the appraisal records that are not subject to protest so long as the Chief Appraiser and the property owner are in agreement regarding the change. The Chief Appraiser is authorized by the ARB to issue change orders to the taxing units for these corrections to the appraisal roll.

17.00 Chief Appraiser Reporting

The Chief Appraiser is required to issue a report to the ARB quarterly of all changes made to the appraisal records for the board's approval, PTC 25.25(b).

**Resolution for the Adoption of
Appraisal Review Board
2022 Hearing Rules and Procedures**

WHEREAS the Texas Property Tax Code, Section 41.01(c), provides the appraisal review board shall adopt procedures for hearings the board conducts under that subchapter and Subchapter C.

WHEREAS the Appraisal Review Board of Freestone County (the board) met in a public hearing to discuss such rules and procedures on February 15th, 2022; and,

WHEREAS Section 41.01(c) of the Texas Property Code requires the board to annually adopt hearing rules and procedures no later than May 15 of each year; and,

BE IT RESOLVED by the Appraisal Review Board of Freestone County that the board did adopt hearing rules and procedures on this the 15 day of February, 2022 after conducting a public hearing on the matter in accordance with Section 41.01(c) of the Texas Property Tax Code and the laws of the State of Texas.

Signed this the 15 day of Feb, 2022.



Amanda Beales Chairman
Robert Meyer Secretary
W. B. Smith
Wain Glass