

APPRAISAL REVIEW BOARD
HOWARD COUNTY APPRAISAL DISTRICT
315 Main Street
Big Spring, Texas 79720

LOCAL HEARINGS PROCEDURES

I. RECOMMENDED EVIDENCE & DOCUMENTS

BELOW IS A LIST OF DIFFERENT TYPES OF EVIDENCE AND DOCUMENTS THAT THE PROPERTY OWNER/AGENT MAY WISH TO SUBMIT TO SUBSTANTIATE THE PROTEST CLAIM. This evidence may be submitted to the Appraisal Review Board (henceforth called ARB) during the in-person hearing or by attaching it to an affidavit. Evidence can include but is **not** limited to the following:

1. Closing Papers when property was recently purchased,
2. Photographs,
3. Maps,
4. Estimates for needed repairs,
5. Recent Real Property Sales in the neighborhood of the property in question,
6. Current Appraisal of property in question,
7. Profit/Loss Statements,
8. Sworn or Affirmed Affidavit Forms, and
9. Electronic evidence, documentation, presentations and photographs on small portable electronic device (such as a CD, DVD, USB (Type-A) flash drive or thumb drive, and SD memory card). (See Section IX for detail and media/file type requirements.) **CELL PHONES AND TABLETS ARE NOT ACCEPTED MEDIA DEVICES!**

To make efficient use of time during the ARB hearing, the ARB requests the property owner/agent **provide 6 paper copies of any evidence that is to be presented to the ARB.** (One copy for the owner, three copies for the ARB, and two copies for the appraisal district.) **The Howard County Appraisal District office does NOT make copies; please come to the protest meeting with your copies already prepared. Also, please be aware that all evidence submitted to the ARB, paper and/or electronic media, will be kept in the case protest file.**

II. WHAT IS AN APPRAISAL REVIEW BOARD?

The Appraisal Review Board is an independent, impartial group of citizens authorized to resolve disputes between the property owner/agent and the appraisal district. In Howard County, the ARB is appointed by the Appraisal District Board of Directors but acts independently and is not controlled by the appraisal district.

Bringing a protest before the ARB is a formal process; it is somewhat like taking a case to a court for resolution. The ARB must follow certain procedures that may be unfamiliar to you. It must base its decisions on facts it hears from the property owner/agent and the appraisal district to decide whether the appraisal district has acted properly in determining the value of your property.

ARB members cannot discuss your case with anyone outside of the hearing. The property owner/agent should know; however, that your protest hearing is open to the public and anyone can sit in and listen to the case.

THE ARB HAS NO CONTROL OVER THE APPRAISAL DISTRICT'S OPERATIONS OR BUDGET, TAX RATES FOR LOCAL TAXING UNITS, INFLATION, OR LOCAL POLITICS; ADDRESSING THESE TOPICS IN YOUR HEARING WASTES TIME AND WILL NOT HELP YOUR CASE.

III. RECEIVED PRIOR TO HEARING

Before a hearing on a protest, the appraisal district shall deliver a copy of the "*Model Hearing Procedures for Appraisal Review Board*" by the Office of the Comptroller of the State of Texas, and these "*Local Hearing Procedures*" to the property owner/agent initiating the protest.

IV. DESCRIPTION OF PROCEDURES

The Howard County Appraisal Review Board shall establish the following "*Local Hearing Procedures*" for protest hearings. However, these local procedures may not contradict, negate, or otherwise substantively change the "*Model Hearing Procedures for Appraisal Review Board*" by the Office of the Comptroller of the State of Texas. If a conflict exists between the model procedures and local procedures, the model procedures shall prevail. If other questions arise to which the ARB needs further direction, the first step will be to review provisions of the Texas Tax Code, and if necessary, seek the advice of the ARB's legal counsel.

V. GENERAL HEARING INFORMATION

- A. Hearing procedures, to the greatest extent practicable, shall be informal. Each party in the hearing is entitled to offer evidence (examples: documents, testimony, pictures, etc.), examine or cross-examine witnesses, and present argument and/or rebuttal evidence on the matters subject to the hearing. A property owner must appear at his or her hearing either in person, by agent as provided by Texas Tax Code, by a signed and notarized affidavit (see Section VII – Appearance by Affidavit at the Hearing), or by telephone conference call (see Section VIII – Appearance by Telephone Conference Call at the Hearing). All ARB hearings shall be held in the board room of the Howard County Appraisal District.
- B. Hearings are generally open to the public. Closed hearings are only conducted by joint motion of the chief appraiser and the property owner/agent if **proprietary or confidential information is going to be disclosed** to the ARB to assist in determining the protest as permitted by Tax Code Sections 41.66(d) and (d-1). In addition, the ARB reserves the right to enter into executive session to consult with the ARB's legal counsel to consider pending or contemplated litigation, and any other matter as provided by law.
- C. All ARB hearings and meetings shall be electronically recorded and stored on the appraisal district's network. The electronic recording of the meetings shall stand as the "Official Minutes" of the hearings or meetings.
- D. The chairperson of the ARB shall preside over all hearings of the board. The chairperson has the responsibility for ensuring that hearings are conducted properly, and the procedures are followed. Additionally, the chairperson of the ARB shall enforce the orderly function and any time constraints placed on the hearing in order to allow the scheduled property owner/agent to have a hearing. The chairperson is eligible to make any motion or to vote on any motion as any other member of the board can make or vote on.

- E. If a member of the ARB cannot attend a protest hearing, the ARB may continue as long as the absence does not reduce the number of ARB members available for the hearing to less than the required quorum of two (2).

VI. ACTUAL HEARING PROCEDURES

- A. **SEVERAL PROTEST HEARINGS ARE SCHEDULED AT THE SAME TIMES PER MORNING AND AFTERNOON SESSION. THE PROTEST HEARINGS SHALL BE HEARD ON FIRST COME BASIS.** Please sign-in with appraisal district staff when you enter the Howard County Appraisal District offices. If a hearing for a property owner is not started by the ARB within two hours of the scheduled hearing time, the ARB is required to grant a hearing postponement to the property owner, if requested.
- B. The ARB will use Section “IV. Conduct of ARB Hearing” in the “*Model Hearing Procedures for Appraisal Review Board*” by the Office of the Comptroller of the State of Texas, as the basic outline for protest hearings with the following additions:
- C. If a property owner/agent does not show within one hour of the scheduled hearing time, the protest in question may not be heard and the property owner/agent declared a “*No Show*”. In addition, any property owner/agent requesting a postponement **on the day of the scheduled hearing** shall be considered a “*No Show*”. As stated in the “*Model Hearing Procedures for Appraisal Review Board*” Section III; Subsection 6 – “Postponements Under Tax Code Section 41.45(e-1)” any property owner/agent declared a “*No Show*” is entitled to a new hearing, if the property owner files a **written statement** with the ARB no later than the fourth (4th) day after the date that the original hearing was to occur **showing good cause**, as defined in the Tax Code Section 41.45(e-2), for the failure to appear and requesting a new hearing.
- D. Fifteen (15) minutes shall be allocated for each hearing. (That is 7-½ minutes for the property owner/agent and 7-½ minutes for the appraisal district.) The ARB may waive the time limit at its discretion.
- E. The Chief Appraiser or his authorized designee shall be present at all proceedings to represent the appraisal district.
- F. The ARB will consider all in-person property owner/agent protests before considering telephone conference call protests and affidavit protests.
- G. All testimony, oral or written presented to the ARB for consideration at a protest hearing **MUST** be given under oath **OR** sworn-to on an affidavit. **Non-affirmed OR non-sworn testimony will NOT be considered.**
- H. 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.
- I. After the ARB Chairperson closes the hearing to further testimony, the ARB will orally deliberate and no further testimony or evidence will be presented by the property owner/agent and/or the appraisal district. However, the ARB members may ask the property owner/agent or the appraisal district’s representatives further questions to clarify any previously presented evidence or testimony.
- J. The ARB conducting a hearing may alter the order of the proceedings for any hearing.

VII. APPEARANCE BY AFFIDAVITS AT THE HEARING

- A. A property owner may appear by affidavit instead of appearing in person or by agent. An affidavit should contain the following:
1. A statement that the evidence or argument present in the affidavit is true and correct;
 2. It is attested before an officer authorized to administer oaths (such as a notary or a judge).
Non-affirmed OR non-sworn testimony will NOT be considered;
 3. It is submitted to the ARB before the scheduled hearing on the protest begins; and
 4. A statement whether the property owner/agent intends to appear at the hearing;
 5. **ATTACH COPIES OF DOCUMENTED EVIDENCE, STATEMENT OF FACTS, ARGUMENTS, AND PICTURES TO BE CONSIDERED;** it is recommended that any evidence be clearly numbered or labeled; and
 6. Statement of finding or value that the property owner/agent thinks should be considered by the ARB.
- B. A sample of an affidavit that the property owner may use can be found on the State of Texas - Property Tax Assistance website at the following location: <https://comptroller.texas.gov/forms/50-283.pdf> (Form #50-283 - *Property Owner's Affidavit of Evidence to the Appraisal Review Board*)
- C. A property owner does not waive the right to appear in person at the protest hearing by submitting an affidavit to the ARB or by electing to appear by telephone conference call. **If the affidavit indicates that the property owner/agent will not appear at the hearing or does not state that he or she will appear, the ARB is not required to consider the affidavit at the scheduled hearing time but may consider the affidavit at a time designated for processing affidavits.**

VIII. APPEARANCE BY TELEPHONE CONFERENCE CALL AT THE HEARING

- A. A property owner may choose to appear at an ARB protest hearing by telephone conference call to offer arguments. **THE PROPERTY OWNER MUST NOTIFY THE ARB OF HIS OR HER INTENT TO APPEAR BY TELEPHONE CONFERENCE CALL BY EITHER THE RETURNED "NOTICE OF PROTEST" FORM OR BY PROVIDING A WRITTEN NOTICE FILED WITH THE ARB NO LATER THAN THE 10TH DAY BEFORE THE DATE OF THE HEARING.**
- B. **A PROPERTY OWNER WHO APPEARS BY TELEPHONE CONFERENCE CALL MUST OFFER ALL EVIDENCE AND DOCUMENTATION BY AFFIDAVIT BEFORE THE HEARING BEGINS.** No additional evidence will be allowed during the hearing by telephone conference call except what is submitted to the ARB in the affidavit. An affidavit should contain the following:
1. A statement that the evidence or argument present in the affidavit is true and correct;
 2. It is attested before an officer authorized to administer oaths (such as a notary or a judge).
Non-affirmed OR non-sworn testimony will NOT be considered;
 3. It is submitted to the ARB before the scheduled hearing on the protest begins; and
 4. A statement whether the property owner/agent intends to appear at the hearing by telephone conference call.
 5. **ATTACH COPIES OF DOCUMENTED EVIDENCE, STATEMENT OF FACTS, ARGUMENTS, AND PICTURES TO BE CONSIDERED;** it is recommended that any evidence be clearly numbered or labeled; and
 6. Statement of finding or value that the property owner/agent thinks should be considered by the ARB.

- C. A sample of an affidavit that the property owner may use can be found on the State of Texas - Property Tax Assistance website at the following location: <https://comptroller.texas.gov/forms/50-283.pdf> (Form #50-283 - *Property Owner's Affidavit of Evidence to the Appraisal Review Board*)
- D. The ARB hearing by telephone conference will be held in the board room of the Howard County Appraisal District that is equipped with telephone equipment that will allow each ARB member and the other parties present for the protest hearing to hear and recorded the property owner's offered arguments.
- E. **Several protest hearings are scheduled at the same times per morning and afternoon session.** Please call-in to the Howard County Appraisal District Office at the main phone number 432-263-8301 and notify the appraisal district staff member that you are calling in for a "Telephone Conference Call ARB Hearing". **The appraisal district staff member will collect a phone number that the ARB may return the phone call when all of the in-person property owner/agent protest have been considered.** Returned telephone calls will be returned in the order in which they were received on a first come basis. **The ARB will ONLY make two (2) return phone call attempts.**
- F. The property owner is responsible, however, for providing access to a telephone conference call hearing to another person that the owner invites to participate in the hearing.
- G. Telephone conference hearings shall be limited to fifteen (15) minutes for each hearing. (That is 7-½ minutes for the property owner/agent and 7-½ minutes for the appraisal district.)
- H. A property owner does not waive the right to appear in person at the protest hearing by submitting an affidavit to the ARB or by electing to appear by telephone conference call. **If the property owner does not call in to the appraisal district office at the scheduled hearing time or if the property owner does not answer the ARB's returned phone calls, then the ARB is not required to consider the affidavit at the scheduled hearing time but may consider the affidavit at a time designated for processing affidavits.**

IX. ELECTRONIC MEDIA DEVICES

- A. Evidence, documentation, presentations, photographs, etc., that the protesting property owner/agent presents in the hearing to the ARB may be submitted on small portable electronic device that meets the guidelines in paragraph C of this section **and** the follow guidelines:

All media types must be "Windows" compatible and able to be used by the laptop computer listed in the paragraph C of this section. CD, DVD (12 cm – NOT Blu-Ray or 4K), USB (Type-A) flash drive or thumb drive, SD memory card

B. CELL PHONES AND TABLETS ARE NOT ACCEPTED MEDIA DEVICES!

- C. Electronic evidence may be presented at the protest hearing. The protesting property owner/agent may connect to the appraisal district audio-visual wall monitor by a Miracast compatible hotspot adaptor providing "HDMI over Wi-Fi". Additionally, a laptop computer that is connected to the appraisal district audio-visual wall monitor is available to show the property owner/agent evidence. This laptop computer is an *Intel Core i7 with Windows 7 Professional and Office 2016 Professional* installed. This laptop has a USB (Type-A) port, a SD memory card slot, and an external CD/DVD player. **THE LAPTOP COMPUTER IS NOT CONNECTED TO THE APPRAISAL DISTRICT NETWORK OR THE INTERNET.** A copy of all presented evidence, documentation, and photographs used in the electronic presentation will be stored on a small portable electronic device that meets the guidelines in paragraph A of this section **and** the follow guidelines:

All presented evidence and documentation files must be saved in a following "Windows" compatible formats and must be useable by the laptop computer listed above.

Pictures: bmp, gif, jpg, png, tif

Adobe Reader (pdf)

Word 2016 (doc or docx)

Adobe Flash

Excel 2016 (xlsx)

Videos: avi, mov, mp4, mpg, mts, wmv

PowerPoint 2016 (ppt)

D. FOR SECURITY REASONS THE PROPERTY OWNER/AGENT WILL NOT BE ALLOWED TO CONNECT TO THE HOWARD COUNTY APPRAISAL DISTRICT'S WI-FI OR NETWORK! The ARB members and the appraisal district personnel are not technicians. Any drivers, computer re-configurations, conversion cables, conversion software, CD/DVD burning software, media software, etc. are the responsibility of the property owner/agent to secure before the protest case is called, not the appraisal district.

X. PRESERVING RECORDS OF HEARINGS

A. The ARB case protest folder will be kept at the appraisal district's office and should contain the following paper information relating to the hearing:

1. The Notice of Protest,
2. Any witness's "Oaths of Sworn or Affirmed Testimony",
3. ARB members' "Affidavits: Ex parte Communication",
4. All documentary and evidence admitted for considerations,
5. Any affidavits admitted at the hearing,
6. The Property's Appraisal Record,
7. The Order Determining Protest and/or a Notice of Final Order,
8. A record showing the date any Order and/or Notice was placed in the mail,
9. And other relevant documentation or evidence presented at the hearing, and
10. The electronic recordings of the hearings or meetings ("Official Minutes") concerning the case shall be stored on the appraisal district network.

B. All electronic evidence or documentation presented during the protest case will be stored on small portable electronic device (such as a CD, DVD, USB flash drive or thumb drive, and SD card) and shall be sealed in an envelope marked "Electronic Media" with the date, the property account number, protest case number, and will be placed in the ARB case protest folder.

C. Closed meeting or executive session will have a separate recording of the testimony and shall be named with "Executive Session" in the name of the file. The proprietary or confidential evidence presented at the closed hearing shall be marked as "Confidential" and sealed in an envelope marked "Executive Session – Confidential" with the date, the property account number, protest case number, and the signature of the chair of the ARB. The envelope will be stored in the ARB case protest folder. These items can only be opened under the direction of a judge.