

APPRAISAL REVIEW BOARD (ARB) OF DENTON COUNTY PROTEST HEARING PROCEDURES

I. ARB MEMBERSHIP

1. Administration of ARB Appointments: ARB members have no statutory role in the process for the administration of applications or requests for appointment for membership on the ARB. If an individual is contacted by an ARB member 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. The local administrative district judge appoints ARB members.

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 a 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 Section 41.69 that the interest be substantial). Therefore, while a conflict of interest under Local Government Code Chapter 171 may not prohibit an ARB member from participation in a protest, Tax Code Section 41.69 may still prohibit participation. If an ARB member has a question as to whether he or she has a conflict of interest that might prohibit his or her involvement, the member shall immediately contact the ARB chair to address the matter. In the recusal process, the ARB member may not hear the protest, deliberate on the protest or vote on the matter that is the subject of the protest.

3. Ex Parte and Other Communications: ARB members shall not engage in prohibited ex parte or other communications. If an ARB member is approached by one or more individuals that appear to be engaging or attempting to engage in prohibited communication, the ARB member shall immediately remove himself or herself from the conversation. Members of the ARB shall not discuss any matters during a hearing that does not specifically pertain to the pending hearing matter. Casual comments or statements by panel members during the hearing are strongly discouraged.

II. ARB DUTIES

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. The ARB will take no action on a matter if they lack jurisdiction to do so. If a protest or motion has been cancelled or withdrawn, if the protesting or moving party and the Chief Appraiser or his/her designee agree to a resolution, even when reached during a hearing, or if the protesting or moving party fails to appear at their scheduled hearing, the ARB will take no action. The ARB reserves the right to deny a hearing on any matter that it does not have jurisdiction or authority to determine. The scope of the ARB's determinations during hearings may be limited to matters cited in the notice of protest or other written request for relief to the ARB, as limited by the tax code.

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 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). Claims of good cause for late-filed protests should be carefully considered. Additionally, standards in making determinations of good cause under Tax Code Section 41.44(b) should be uniformly applied. The Denton ARB gives due consideration to good cause claims in a manner that properly respects the rights of property owners and their agents while not undermining or

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contravening laws related to filing deadlines or the orderly and expeditious fulfillment of ARB duties. When a property owner files a protest after the legal deadline but before the ARB has approved the appraisal records, the ARB will make a determination as to whether the property owner had good cause for the failure to file the protest on time. The ARB may make this determination of good cause based solely upon the property owner's written explanation of good cause prior to scheduling any hearing. Good cause, for the purposes of making this determination, may include, but not be limited to: 1) the property owner is on active military duty; 2) the property owner is in the hospital or under a doctor's care at the time the deadline expired which prevented the taxpayer from attending the hearing; or 3) there has been a recent death in the property owner's immediate family. Good cause, for the purpose of making this determination, is not a reason that includes being out of the area, being out of the state, being out of the country, or failing to recognize the deadline. This determination is to be determined by the ARB at its sole discretion. If the ARB determines that good cause exists, a protest filed after the legal deadline but before the ARB has approved the appraisal records shall be scheduled for a hearing.

III. ARB HEARINGS

(formal hearings, not informal meetings between property owners and appraisal district staff)

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.

A person leasing property who is contractually obligated to reimburse the property owner for taxes imposed on the property is entitled to protest before the ARB the appraised value of the property if the property owner does not file a protest relating to the property. Under Tax Code Section 41.413, the lessee can designate another person to act as an agent with the same authority and limitations as an agent designated under Tax Code Section 1.111. Designated agents have the same authority and are subject to the same limitations as agents designated by property owners.

2. Scheduling Hearings for Property Owners, Agents and Qualifying Lessees: Pursuant to Tax Code Section 41.66(i), hearings filed by property owners or their designated agents 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 or their agent 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 requested by the property owner or their agent. 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 the designated agent, hearings on protests concerning up to 20 designated properties shall be scheduled to be held consecutively on the same day by the ARB. The request must meet all requirements of Tax Code Section 41.66(j), including the required statement in boldface type: "request for same-day protest hearings." More than one such request may be filed in the same tax year by a property owner or the 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 their designated agent and may use different panels to conduct the hearings based on the ARB's customary scheduling. The ARB may follow the practices customarily used in the scheduling of hearings under Section 41.66(j).

4. ARB Panel Assignments: Pursuant to Tax Code Section 41.66(k) and (k-1), if an ARB sits in panels as authorized by Tax Code Section 41.45(d) and (d-1), it must randomly assign protests. Except for panels established under Tax Code Section 6.425, the ARB, with or without clerical assistance from the appraisal district staff, may consider the property type or the protest grounds in order to assign the protest to a panel with members who have particular expertise. Tax Code Section 41.45(b-4) allows a property owner to request that a single-member panel conduct the protest hearing. The property owner must submit the request not later than the 10th day before the hearing date in writing on the notice of protest or by a written submission. If the ARB does not accept the recommendations made by the single-panel member, the ARB can determine the protest or refer it for rehearing to a single-member panel composed of someone who did not hear the original protest. Tax Code Section 41.66(k-1) allows a property owner or agent to request a special ARB panel to hear a complex property protest if in a county with a population of one million or more. The owner or agent must consent to a

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special panel reassignment and may request a postponement if they disagree with the reassignment. Once a protest is scheduled for a specific panel, the ARB cannot reassign it to another panel without the consent of the property owner or a designated agent. If the ARB reassigns a protest to another panel, the owner or designated agent may agree to the reassignment or request a postponement of the hearing. The ARB must postpone the hearing if requested in this situation. 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." ARB panels may consist of more than three members, and the Chair may, at his or her discretion, choose not to vote on those motions to ensure a majority result. A quorum required for any decision or motion by an ARB panel is three members present and voting. The ARB Chair may order a rehearing by another panel or by a quorum of the ARB, or its Chair, at its sole discretion.

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. The property owner must request the postponement before the hearing date in writing, including by facsimile, email, telephone or in person to the ARB, an ARB panel or the ARB chair. If the requested hearing postponement is scheduled to occur before the next regular meeting of the ARB, the chair or the chair's representative may act on the request for postponement without the necessity of action by the full ARB. Unless the postponed hearing date and time are agreed to by the ARB chair or the chair's representative, the property owner and the chief appraiser, the ARB cannot postpone the hearing to a date less than five or more than 30 days after the date scheduled for the hearing when the postponement is sought. Without limit, the ARB must postpone a hearing if the property owner or the designated agent shows good cause, as defined in Tax Code Section 41.45(e-2). The property owner or designated agent must request the postponement in writing, including by facsimile, email, telephone or in person to the ARB, an ARB panel or the ARB chair. If the postponed hearing is rescheduled to occur before the next regular meeting of the ARB, the chair or the chair's representative can act on the postponement request without the necessity of action by the full ARB. Unless the postponed hearing date and time are agreed to by the ARB chair or the chair's representative, the property owner and the chief appraiser, the ARB cannot postpone the hearing to a date less than five or more than 30 days after the date scheduled for the hearing when the postponement is sought. Without limit, the ARB must postpone a hearing if the chief appraiser consents to the postponement. The chief appraiser must request the postponement in writing, including by facsimile, email, telephone or in person to the ARB, an ARB panel or the ARB chair. If the postponed hearing is rescheduled to occur before the next regular meeting of the ARB, the chair or the chair's representative can act on the postponement request without the necessity of action by the full ARB. Unless the postponed hearing date and time are agreed to by the ARB chair or the chair's representative, the property owner and the chief appraiser, the ARB cannot postpone a hearing to a date less than five or more than 30 days after the date scheduled for the hearing when the postponement is sought. The postponement request must contain the mailing address and email address of the person requesting the postponement. The ARB must respond in writing or by email to the postponement request not later than the 7th day after the date of receipt of the request.

6. Postponements Under Tax Code Section 41.45(e-1): A property owner or owner's agent who fails to appear at the hearing is entitled to a new hearing if the property owner or owner's agent file, not later than the fourth day after the date the hearing occurred, a written statement with the ARB showing good cause, as defined in Tax Code Section 41.45(e-2), for the failure to appear and requesting a new hearing. The postponement request must contain the mailing address and email address of the person requesting the postponement. The ARB must respond in writing or by email to the postponement request not later than the 7th day after the date of receipt of the request.

7. Postponements Under Tax Code Section 41.45(g): The ARB must postpone a hearing to a later date if: (1) the property owner or the owner's agent is also scheduled to appear at an ARB protest hearing in another appraisal district; (2) the other scheduled ARB protest hearing is scheduled to occur on the same date as the hearing set by this ARB; (3) the hearing notice delivered to the property owner or the owner's agent by the other ARB bears an earlier postmark than the hearing notice delivered by this ARB or, if the postmark date is identical, the property owner or agent has not requested a postponement of the other hearing; and (4) the property owner or the owner's agent includes with the postponement request a copy of the hearing notice delivered to the property owner or the owner's agent by the other ARB.

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8. Postponements Under Tax Code Section 41.66(h): The ARB shall postpone a hearing (one time only) if the property owner or the designated agent requests additional time to prepare for the hearing and establishes that the chief appraiser failed to comply with Tax Code Section 41.461. The 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 or their designated agents 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 or their agent is not started by an ARB panel 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 or the agent. 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) Once the ARB schedules a hearing by a specific panel, the ARB can reassign it to another panel without the consent of the property owner or designated agent. If the ARB reassigns a protest to another panel, a property owner or designated agent may agree to reassignment or request that a hearing postponement. The ARB must postpone the hearing on that request. A change of panel members because of a conflict of interest, illness or inability to continue participating in hearings for the remainder of the day does not constitute panel reassignment. A property owner or agent must consent to a special panel ARB hearing reassignment or request a postponement if they disagree with the reassignment. A change of special panel members because of a conflict of interest, illness or inability to continue participating in hearings for the remainder of the day does not constitute a special panel hearing reassignment. The postponement request must contain the mailing address and email address of the person requesting the postponement. The ARB must respond in writing or by email to the postponement request not later than the 7th 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)

1. Conducting Hearings Open to the Public: All matters scheduled for hearing will be identified by account number(s) and all hearings will be scheduled on 15-minute intervals, but additional hearing time will be allowed for unique or complicated issues, at the ARB's sole discretion. This introductory statement should be communicated at the beginning of each hearing: "We are the appraisal review [board or panel] that will hear your protest today. We are not employees of the appraisal district. We are appointed to perform an independent review of your protest. You can complete a survey regarding your experience today [provide instructions on how to fill out the survey]. The survey is voluntary. You also have the right to appeal our decision. We will provide the appeal information to you with our determination." The ARB or ARB panel does not have to read the statement above if the owner or agent has previously appeared before the ARB or any ARB panel for the ARB for that county that same day.

For most protest hearings, the hearing should be conducted in the following order:

ARBs should conduct most protest hearings in the following order:

- a. Commence the hearing and announce the assigned protest number, property location, property owner and other identifying information.
- b. Announce that, in accordance with Tax Code Section 41.45(h), the parties must provide all written and electronic material that has not been provided.
- c. State that the ARB members who are considering the protest have not communicated with anyone about the protest and have signed affidavits to that effect.

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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 they must give all testimony under oath and swear-in all witnesses who plan to testify.

g. Ask the property owner to decide if he/she wishes to present his/her evidence and argument before or after the appraisal district.

h. If the property owner or agent presents his/her case first, he/she will present evidence (documents and/or testimony). If witnesses are present, the property owner or agent can examine the witnesses as part of the presentation of evidence. At the end of the presentation, the property owner or agent must state an opinion of the property's value (if applicable).

i. Next, the appraisal district representative may cross-examine the property owner, the agent or representative and/or witnesses.

j. If the property owner or agent presented his/her case first, the appraisal district representative will present evidence (documents and/or testimony) next. If witnesses are present, the appraisal district representative can examine the witnesses as part of the presentation of evidence. At the end of the presentation, the appraisal district representative must state an opinion of the property's value (if applicable).

k. Then, the property owner or agent can cross-examine the appraisal district representative and/or witnesses.

l. The parties cannot examine or cross-examine the ARB members.

m. The party presenting its case first can offer rebuttal evidence (additional evidence to refute evidence presented by the other party).

n. The other party can then offer rebuttal evidence.

o. The party presenting its case first must make its closing argument and state the ARB determination being sought.

p. The party presenting its case second must make its closing argument and state the ARB determination being sought.

q. The ARB or panel chair must state that the hearing is closed.

r. The ARB or panel must deliberate orally. No notes, text messages, or other forms of written communication are permitted.

s. The ARB or panel chairman must 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 protested. The ARB must take a vote and a designated appraisal district staff person or ARB member must record it. The parties must make separate motions and the ARB must make separate determinations for each protested issue (i.e., excessive appraisal and unequal appraisal must have separate ARB motions and determinations). Single-member panels must make a recommendation on each motion submitted under protest; however, the ARB will ultimately accept the panel's determination, make its own determination on the protest, or refer the matter for rehearing to a single-member panel composed of someone who did not hear the original protest. Special panels appointed in certain counties must make a recommendation on each motion submitted under protest, however, the ARB will ultimately accept the panel's determination or refer the matter for rehearing to another special panel composed of members who did not hear the original protest. If ARB does not have at least three other special panel members available, the ARB may make the determination.

t. Thank the parties for their participation and announce the ARB determination(s) and that an order determining protest will be sent by certified mail or email where property owners can submit a written request for email delivery of the notice of determination.

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Provide the property owner or agent documents indicating that the members of the board hearing the protest signed the required affidavit.

A hearing before an ARB panel is normally concluded when the panel, after deliberations, determines the issue in question by a motion, second, and majority vote. In the case of a tie vote, the ruling or motion fails. The order determining protest will also advise the property owner of further appeal processes available to them should they wish to further pursue the case. If a decision about the protest is not made during the hearing and will be made at a subsequent meeting, the ARB must notify the protesting parties of the date, time, and location of the meeting. After the ARB panel hearing is concluded, the ARB, with a quorum present, must approve the final decision made on a protest. The Chair of the panel, or another member of a panel so designated by the panel Chair, will present the hearing results of the panel to a quorum of the ARB for approval by a motion, second, and majority vote.

The Denton Central Appraisal District (DCAD) has the burden of proof in a protest relating to market value or unequal appraisal. Therefore, the DCAD must prove by a preponderance of the evidence that their value is correct. The property owner or agent will have the burden of proof on all other matters. The burden of proof may change or shift, in accordance with the existing Texas Tax Code and the ARB shall follow and observe any required shifts or changes in the burden of proof.

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 Section 41.45 and Comptroller Rules 9.803 and 9.805. The secretary of the ARB is responsible for ensuring proper record keeping, maintenance, and retention.

2. Conducting Hearings by Telephone Conference Call or Videoconference Call: Tax Code Section 41.45(n) allows a property owner initiating a protest can offer evidence or argument by affidavit without physically. Tax Code Section 41.45(b-1) requires a property owner to notify the ARB by written request not later than the 10th 10 day before the date of the hearing if the property intends to appear remotely. To offer evidence or argument at a hearing conducted remotely, a property owner must submit a written affidavit of any evidence before the hearing begins. A property owner is responsible for providing access to a hearing conducted remotely to another person the owner invites to participate in the hearing. Tax Code Section 41.45(b-2) requires the ARB to provide the telephone number for conducting the teleconference call or the URL address for conducting the videoconference (if offered in that county). The ARB must hold the hearing in a location with equipment that allows all ARB members and parties to the protest in attendance to hear and see the property owner's argument.

3. Conducting Hearings Closed to the Public: The chief appraiser and the property owner must file a joint motion to request that a closed hearing be held due to intent to disclose proprietary or confidential information that will assist the ARB in determining the protest. The ARB or panel chair must convene the hearing as an open meeting and then announce the closed meeting as permitted by Tax Code Section 41.66(d) and (d-1). Only the parties to the protest, their witnesses and the ARB members are permitted to stay in the hearing room. The ARB must follow the same order of proceedings as for hearings open to the public. The ARB secretary must keep a

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separate tape recording or written summary of testimony for the closed meeting in accordance with Comptroller Rule 9.803, generally. The proprietary or confidential evidence presented at the hearing giving rise to the closed hearing is confidential according to Tax Code Section 22.27. The ARB must mark as "confidential" and maintain it as confidential in the ARB records for proper handling. At the conclusion of the hearing, the ARB panel must confirm with the parties that all proprietary and confidential information has been appropriately identified by the ARB. The ARB members must maintain the confidentiality of the information and disclose only as provided by law. After deliberation, the ARB must reconvene in open meeting and vote or take final action on the protest deliberated in the closed meeting. The ARB and parties cannot mention the proprietary or confidential information during the open meeting.

4. Right to Examine 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.

6. Party's Right to Appear by Affidavit: A property owner has the right to appear for a hearing by filing an affidavit with the ARB instead of coming in person or sending an agent. Should the property owner file an appeal by affidavit, the property owner must submit at least 3 copies of said affidavit complete with any supporting documents. However, the ARB may waive said requirement in their sole discretion. In addition, the ARB panel may request that the DCAD provide copies of the affidavit and all supporting documents. An affidavit must be received by the ARB prior to the scheduled time for the hearing.

V. EVIDENCE CONSIDERATIONS

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.

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 delivered to the protesting party at least 14 days before the scheduled or postponed hearing, the requested information not made available may not be used or offered in any form 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 delivered at least 14 days before the hearing; and (2) the information sought to be excluded as evidence was previously requested by the protesting party. Tax Code Section 41.67(e) prohibits the chief appraiser from offering evidence at a hearing in support of a modification or denial of an exemption or application unless: 1) the chief appraiser provided the reasoning for the modification or denial

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to the property owner in writing no later than the 14th day before the hearing date; and 2) evidence establishes that the additional reason was not known by the chief appraiser at the time the chief appraiser delivered the original notice of modification or denial.

VI. OTHER ISSUES

1. **Compliance with the Law, Integrity, and Impartiality:** Members of the ARB must comply with the law and 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. The ARB will not tolerate abusive language or disruptive behavior during its meetings and hearings and will limit the testimony or refuse to hear further testimony of any person guilty of these offenses. Continuing use of abusive language or disruptive behavior by any party involved in the hearing may result in the suspension or termination of the hearing at the discretion of the ARB panel.
3. **Bias or Prejudice:** Members of the ARB must 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. **Compliance with Comptroller Rule 9.805.**

ARB model hearing procedures must comply with Comptroller Rule 9.805 concerning appraisal review board evidence exchange and retention and audiovisual equipment requirements. The rule requires that ARB procedures include specific items that may vary by ARB. The rule addresses: the manner and form, including security requirements, in which a person must provide the other party with evidentiary materials the person intends to offer or submit to the ARB for consideration at the hearing on a small, portable, electronic device; how the evidence must be retained as part of the ARB's hearing record; and the audiovisual equipment provided by an appraisal district, if any, for use by a property owner or the property owner's agent. This section of the ARB's hearing procedures addresses each item required in Comptroller Rule 9.805.

- (a) **Exchange of evidence.** Before or immediately after an appraisal review board hearing begins, the appraisal district and the property owner or the owner's agent shall each provide the other party with a duplicated set of the evidentiary materials the person intends to offer or submit to the appraisal review board for consideration at the hearing. One set of these materials is to be exchanged with and retained by the other party, and another set of these materials is to be provided to and retained by the appraisal review board as evidence for its records as required under §9.803 of this title (relating to Requirements for Appraisal Review Board Records). The duplicated material sets shall be produced in either paper or electronic form.
- (b) **Evidentiary materials on a portable electronic device.** Evidentiary materials produced on a portable electronic device shall be saved in a file format type and downloaded to a small, portable, electronic device. The file format type and small, portable, electronic device must be considered generally accepted technology and must be suitable for retention by the recipient. For security purposes, the electronic files on devices produced pursuant to this section shall be capable of being scanned or reviewed for the presence of any malicious software or computer viruses before acceptance by or exposure to the recipient's computer system.
- (c) **Electronic file format types and devices.** Property owners are solely responsible for providing copies of all evidence provided by them to the ARB panel. According to state law, this evidence must be retained by the ARB. Any party may submit evidence in documentary form by submitting a hard copy of the document into evidence during the ARB hearing. The ARB encourages property owners to bring four (4) hard copies of any evidence they wish the ARB to consider. Alternatives to hard copies are USB flash drives (i.e., thumb or jump drives, USB sticks). The following file format types and devices are considered acceptable for use before the ARB: Adobe portable document format (PDF); Microsoft Word/Excel /PowerPoint; JPG, GIF, PNG still photographs. In order to prevent a delay in your hearing, you may also upload your evidence electronically via the DCAD website at any time prior to the start of your hearing. You should limit the number of photos you submit as evidence to a reasonable number due to time restraints and system capabilities. Select the best photos that clearly represent the condition of your property. Video files and audio files will not be accepted. **The ARB WILL NOT accept evidence presented on memory cards, tablets, PC's, video recording and display devices, projectors, digital cameras, cell phones or any other medium that cannot be retained and copied for permanent record.** The Appraisal District and the property owner or the owner's agent may agree to exchange evidence in a manner other than provided in

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ARB hearing procedures so long as a copy of the evidence may be retained in the records of the ARB and satisfies the requirements of law. The ARB may, at its discretion, evaluate the validity of any evidence submitted by either party. If there is any doubt as to the validity of the document presented, each panel member has to weigh the credibility of the evidence in their deliberations. Nothing contained herein will prevent a party's right to offer evidence.

- (d) **Audiovisual equipment requirements.** If the appraisal district uses audiovisual equipment at appraisal review board hearings, the appraisal district shall make available this same equipment or audiovisual equipment of the same general type, kind, and character for use at the hearing by the property owner or the owner's agent. The equipment made available shall be capable of reading and accepting the same types of file formats and devices the appraisal review board has determined are generally accepted under subsection (c) of this section. In the alternative, property owners and their agents may bring their own audiovisual equipment for their presentation of evidentiary materials at appraisal review board hearings. If the operation of audiovisual equipment at the hearing requires access to and connection with the Internet for the presentation, the parties must provide their own Internet connection and access through their own service provider. The property owner and the owner's agent may not access the appraisal district office's network or Internet connection nor any of the appraisal district office's technology or equipment other than that made available under this section and described in the appraisal review board hearing procedures. The appraisal district and the property owner or the owner's agent may use audiovisual equipment with specifications that are different from those in the hearing procedures if the parties agree to do so in writing or verbally agree as shown in the audio recording of the hearing.
- (e) Property owners and their agents may bring their own audiovisual equipment for their presentation at appraisal review board hearings but must provide their own Internet access, if needed, through their own service provider.
- (f) Property owners and their agents may not access the appraisal district office's network or Internet connection nor any of the appraisal district office's technology or equipment other than that made available under this section and described in the hearing procedures.

6. ARB members should not leave their seats while a hearing is ongoing. Should an ARB member need to leave the hearing for a short break, the hearing may be suspended by the panel Chair, to be resumed upon the return of the member. In the case of a panel with more than three members, a member may be excused by the panel Chair for a longer period and the hearing may then be resumed; the departing member may only return to the panel /hearing room and take their seat on the panel after the hearing has been completed. In the case of a hearing with only a three-member panel, if a panel member needs to be excused for a longer period, the panel Chair should request a replacement member by asking the ARB Chair to name a replacement.

7. Should issues or questions arise during a protest hearing conducted by a panel of the ARB that cannot be resolved by that panel, the Chair of that panel will notify the ARB Chair and request his/her presence in the hearing. The ARB Chair will, at the hearing, receive any substantive information on the issue in question so as to attempt to resolve or clarify the same and make a recommendation. In the event the panel is still unable to resolve the issue or question after input from the ARB Chair, the panel may suspend or postpone the hearing to allow the ARB Chair to contact legal counsel for the ARB. All communications between members of the ARB, property owner, and the Chief Appraiser (or his/her designee) shall be limited to those permissible under Tax Code Section 6.411 (c-1) and 41.66(f).

8. At the formal ARB hearing, the ARB will prohibit the carry of handguns in that area where a meeting or hearing is being conducted. Notices will be posted.

9. In the event the local hearing procedures conflict with the Model Hearing Procedures for Appraisal Review Boards published by the Office of the Comptroller of Public Accounts for the State of Texas (the "Comptroller"), the Comptroller's Model Hearing Procedures shall control.

Adopted this 16th day of March, 2022