

WHARTON COUNTY APPRAISAL REVIEW BOARD PROTEST HEARING PROCEDURES

Pursuant to Section 41.66, Texas Property Tax Code (PTC), the Appraisal Review Board (ARB) Of Wharton County establishes the following procedures for protest hearings which comply with Comptroller Rule 9.805. It is the ARB's desire to keep all procedures on a "common sense" approach and comply fully with the requirements listed in the PTC. If a question of procedure arises, to which the ARB needs further direction, the first step will be to review provisions of the PTC, and if necessary, seek advice of legal counsel. Hearing procedures, to the greatest extent practicable, shall be informal; however, certain procedures must be followed. The ARB uses Robert's Rules of Order, when conducting its hearings. Unless the property owner and appraisal district agree in advance, the hearing is open to the public and is generally held before the ARB who will hear evidence from both the property owner and the appraisal district and will arrive at a ruling. 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.

PROCEDURES FOR FILING PROTEST AND NOTICE OF PROTEST HEARING

A property owner may protest any of the reasons as listed on the Property Appraisal–Notice of Protest, Property Tax Form 50-132 before the ARB. A written protest must be filed on or before May 21st or not later than the 30th day after the date a notice was mailed to the property owner. The ARB shall deliver written Notice of Hearing to the person initiating a protest of the date, time, and place for the hearing not later than the 15th day before the hearing date. You may waive your right to 15-day notice and will be scheduled for an earlier hearing if time is available. If you do not receive a hearing notification within a reasonable time period, you should contact the appraisal district. The ARB will not accept protest via facsimile or e-mail. Taxpayers may file an on-line protest at www.whartoncad.net under the "Online Protest" tab. A copy of these hearing procedures will be included with your hearing notice.

I. APPRAISAL REVIEW BOARD (ARB)

Members of the ARB are not employees or officers of any political subdivision that assesses or collects property taxes, nor are they employees or officers of the appraisal district. They are a body of citizens who have been appointed to impartially resolve protests filed by property owners within the appraisal district. The ARB hears protest concerning property values and other determinations made by the Central Appraisal District of Wharton County in the context of appraising properties for taxation. The ARB cannot hear matters concerning tax rates, the amount of taxes due, the ability to pay taxes or the manner in which tax monies are spent. ARB members have no responsibility for, or control over, appraisal district operations or its budget. For that reason, these topics may not be included in your protest.

II. ARB MEMBERSHIP [TAX Code section 5.103(b)(12), (15), and (16)]

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 ARB member is contacted by an individual regarding requesting an appointment to the ARB, the member must direct the individual to the person designated to receive applications or request for appointment to the ARB.

2. ARB Conflicts of Interest

Each ARB member must ensure 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 chairperson in addition to any other individual or entity as may be provided by law. The chair must 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 cannot participate in a protest hearing. If the conflict exists due to the provisions of the Local Government Code Chapter 171, the member must file an affidavit with the ARB secretary. The affidavit must be filed as soon as the conflict is identified, even if it requires a delay in the conduct of the hearing. If the conflict arises from Tax Code Section 41.69, the ARB member does not have to file an affidavit but must recuse himself or herself immediately from the hearing and report the conflict to the ARB chair or secretary.

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 has interest (i.e., there is no requirement under Tax Code Section 41.69 that the interest be substantial). 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 must immediately contact the ARB chair to address the matter.

In the recusal process, the ARB member cannot har the protest, deliberate on the protest or vote on the matter that is the subject of the protest.

3. Ex Parte and Other Prohibited Communications

ARB members must not engage in prohibited ex parte or other communications. If one or more individuals approach the ARB member and appear to be engaging or attempting to engage in a prohibited communication, the ARB member must immediately remove himself or herself from the conversation.

III. ARB DUTIES [Tax Code Section 5.103(b) (1), (5), and (6)]

1. Statutory Duties of an ARB

Each ARB member must ensure that he or she understands the statutory duties of the ARB and complies with all statutory requirements in performing statutory duties as an ARB member.

2. Notices Required Under the Property Tax Code

Each ARB member must obtain and maintain familiarity with notices required under the Property Tax Code. If an ARB member believes that any required notice is not being provided or does not meet the requirements of applicable law, the ARB member must promptly notify the ARB chair. The ARB chair must 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. The standards in making determinations of good cause under Tax Code Section 41.44(b) should be uniformly applied. The ARB should give due consideration to good cause claims in a manner that properly respects the rights of property owners and their agents while not undermining or contravening laws related to filing deadlines or the orderly and expeditious fulfillment of ARB duties.

Circumstances that the Wharton County ARB has recognized as “**Good Cause**” for filing late protests and/or postponements of hearings include the following:

- a. being on active military duty;
- b. being in the hospital or under doctor’s care during the protest hearing period;
- c. a death in the immediate family;
- d. being on judicial or legislative service or in a pending court hearing;
- e. failure to receive administrative due process;
- f. other matters of good cause as determined by the ARB.

The ARB must be notified of a request for postponement prior to the scheduled hearing date. The property owner should submit written documentation to verify the request. For good cause hearing, documentation must be received prior to the ARB approval of the appraisal records.

IV. ARB HEARINGS [Tax Code Section 5.103(b)(3), (4), (7), and (14)]

1. Scheduling Hearings Generally

Hearings before the ARB are held from late May to mid-July, with two sessions from 8:30 am to 12 noon, and two sessions from 1:30 pm till 4:30 pm on weekdays. One evening hearing beginning at 6:00 pm or a Saturday morning hearing beginning at 9:00 am shall be determined by the ARB. The ARB must hear a large number of protests in a relatively short time. The ARB must approve the appraisal records by July 20. Consequently, the ARB must be fairly rigid in maintaining its schedule. The ARB cannot set each protest hearing at a time that is convenient for the property owner or agent. Usually, the ARB hearing is scheduled for (15) minutes. The ARB shall schedule a hearing when a timely notice of protest is filed with clerical assistance by the appraisal district. The ARB assistant, in accordance with Chapter 41 and other applicable sections of the PTC, shall schedule hearings and notify the owner or agent filing the protest of the hearing. The ARB may hear a protest that was not timely filed, only if the property owner shows good cause for late filing. Reasons for good cause see III. ARB DUTIES (3) of these procedures.

2. Scheduling Hearings for Property Owners or their Agents

Pursuant to Tax Code Section 41.66(i), hearing request(s) filed by property owners or their designated agents under Tax Code Section 1.111 must be scheduled for a specific date. More than one protest hearing can be scheduled at the same time and date; however, the property owner or agent can request to postpone a hearing if it is not started by the ARB within two hours of the scheduled hearing time. 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 seventh day after the date of receipt of the request.

3. Scheduling Hearings for Multiple Accounts

If requested by a property owner or a designated agent, hearings on protests concerning up to 20 designated properties must 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 boldfaced type: “request for same-day protest hearing.” More than one such request may be filed in the same tax year by a property owner or the designated agent.

4. 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 request must be made before the hearing date in writing, including by facsimile transmission or electronic mail, by telephone, or in person to the ARB. 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 chairperson’s representative, the property owner, and the chief appraiser, the hearing cannot be postponed to a date less than five or more than 30 days after the date scheduled for the hearing when the postponement is sought.

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 request must be made in writing, including by facsimile transmission or electronic mail, by telephone, or in person to the ARB. 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 chairperson’s representative, the property owner, and the chief appraiser, the hearing cannot be postponed to a date less than five or more than 30 days after the date scheduled for the hearing when the postponement is sought.

Without limit, the ARB must postpone a hearing if the chief appraiser consents to the postponement. The request must be made in writing, including by facsimile transmission or electronic mail, by telephone, or in person to the ARB. If the postponed hearing is rescheduled to occur before the next regular meeting of the ARB, the chair or the chairperson’s representative can act on the postponement request without the necessity of action by the full ARB. Unless the postponed hearing date and time agreed to by the ARB chair or the chair’s representative, the property owner, and the chief appraiser, the hearing cannot be postponed to a date less than five or more than 30 days after the date scheduled for the hearing when the postponement is sought.

5. 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 the 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.

6. Postponements Under Tax Code Section 41.45(g)

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

- a. the owner of the property or the owner’s agent is also scheduled to appear at an ARB protest hearing in another appraisal district;
- b. the other scheduled ARB protest hearing is scheduled to occur on the same date as the hearing set by this ARB;
- c. the notice of hearing delivered to the property owner or the owner’s agent by the other ARB bears an earlier postmark than the notice of hearing delivered by this ARB or, if the date of the postmark is identical, the property owner or agent has not requested a postponement of the other hearing; and
- d. the property owner or the owner’s agent includes with the postponement request a copy of the notice of hearing delivered to the property owner or the owner’s agent by the other ARB.

7. Postponements Under Tax Code Section 41.66(h)

The ARB must 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 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 seventh day after the date of receipt of the request.

8. Postponements Under Tax Code Section 41.66(i)

Protest hearings filed by property owners or their designated agents under Tax Code Section 1.111 must be scheduled for a specific time and date. More than one protest hearing can be scheduled at the same time and date; however, a property owner or their agent can request to postpone a hearing if it is not started by the ARB within two hours of the scheduled hearing time. 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 seventh day after the date of receipt of the request.

V. CONDUCT OF ARB HEARINGS [Tax Code Section 5.103(b)(2), (9), and (10)]

1. Conducting Hearings Open to the Public

This introductory statement should be read at the beginning of each hearing:

“We are the appraisal review board 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 survey is voluntary. You also have the right to appeal our decision. Appeal information will be provided to you with our determination”.

The ARB does not have to read the statement above if the owner or agent has previously appeared before the ARB that same day.

Most protest hearings should be conducted in the following order:

- a. Commence the hearing and announce the case number, account number, property owner, location of subject, nature of the protest, current market and taxable value.
- b. State the ARB members who are considering the protest have not communicated with anyone about the protest and have signed affidavits to that effect.
- c. Welcome the parties and reminds them of the hearing procedures, time limitations, and other relevant matters. Fifteen (15) minutes is usually allocated for each hearing (2 or less properties). The ARB may waive the time limit at its discretion.
- d. The ARB chair will 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.
- e. Each person that will address the ARB during the course of the appointed hearing shall sign an Oath of Sworn Testimony, per Property Tax Code 41.67(a). The CAD representatives will sign an “Oath of Sworn Testimony” upon their first appearance of the day and understand that they are under that Oath for all remaining appearances of that day.
- f. The ARB chair asks that the owner/agent and the appraisal district, in accordance with Tax Code Section 41.45(h), exchange all documents which are to be used as evidence in the protest and provide the ARB with copies. The owner/agent who is presenting documented evidence for a formal protest in person or telephone conference protest or for protest by affidavit should provide a minimum of (6) copies of all protest documentation to be presented as evidence. If providing pictures, (3) sets of photos are needed so that each member will have sufficient time to examine your evidence. One copy each of documentation and photos will be made part of the public record.

Electronic evidence accessibility for the taxpayer will be provided via a CAD laptop through external USB thumb drive capabilities, with screen projection for ARB members. The device will be screened and cannot be used if any virus or malware is detected. Acceptable software applications are .pdf and/or power point display only. A property owner or owner’s agent must provide a hard copy for the Appraisal District and another hard copy for the ARB’s hearing record. The electronic evidence will not be considered without providing (2) hardcopies for public records.

- g. Ask the property owner if he wishes to present his evidence and argument before or after the appraisal district.
- h. If the property owner/agent presents his/her case first, they present their witnesses, documentary evidence, and related arguments and will be allotted approximately five to seven minutes. At the end of the presentation, an opinion of value (if applicable) for the property must be stated
- i. Next, ask the appraisal district if they would like to cross-examine the owner, agent, or witness.
- j. The ARB chair asks the appraisal district to present their documentary evidence, related arguments, and examine witnesses if present and will be allotted approximately five to seven minutes. At the end of the presentation, an opinion of value (if applicable) for the property must be stated.
- k. The ARB Chair will then ask the owner, agent, or witness, if they want to cross-examine the appraisal district.
- l. Members of the ARB shall not be examined or cross-examined b parties.
- m. The ARB Chair will ask owner/agent for rebuttal.
- n. The ARB Chair will ask appraisal district for rebuttal.
- o. The ARB Chair will ask the owner/agent to make its closing argument and state the ARB determination being sought.
- p. The ARB Chair will ask the appraisal district to make its closing argument and state the ARB determination being sought.
- q. The ARB Chair will announce that the ARB can now ask the owner/agent or appraisal district representative clarifying questions only on items presented as evidence and testimony.
- r. The ARB Chair shall state that the evidence portion of the hearing is closed.
- s. The ARB shall deliberate orally and only on items presented as testimony. No notes, text messages, or other form of communication are permitted.
- t. The ARB Chair shall ask for a separate motion for each matter that was the subject of the protest hearing. The motion will be to either maintain, lower, or raise the value or issue and should include the exact value or issue to be determined. A vote shall be taken and recorded by the ARB assistant. 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).

- u. The ARB Chair thanks the parties for their participation and announces that the final decision of the ARB and that an order determining protest will be by certified mail. Provide the property owner or their agent with a postcard indicating that the members of the board hearing their protest signed the required affidavit.

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 **V. CONDUCT OF ARB HEARING (2)**

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 proceedings 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. Audio & Video Procedures

All hearings will be audio recorded by the Appraisal District. The audio recordings are a part of the open records and evidence presented by both parties. Audio recordings will be made available to the public after the ARB has turned the appraisal records over to the Appraisal District, with a two-week notice, at the expense of the requestor for a minimum charge of \$20.00 per recording. Review of audio recordings will be allowed in the offices of the Appraisal District. The owner/agent may also audiotape the proceeding.

Video equipment must be set up in an area designated by the ARB. Equipment must be set up between 8:00 am and 8:30 am the day of the hearing so as not to disrupt other hearings. Equipment cannot be removed until the end of the last hearing of the day. Owner/agent is responsible to provide someone to operate the equipment. It must be stationary and not disruptive to the hearing process.

3. Conducting Hearings by Telephone Conference Call

A property owner initiating a protest is entitled to offer evidence or argument by affidavit without personally appearing. To appear at a hearing by telephone conference call, a property owner must notify the ARB by written request not later than the 10th day before the date of the hearing. To offer evidence or argument at a hearing conducted by telephone conference call, a property owner must submit a written affidavit of any evidence before the hearing begins. Any written documentation, a minimum of (6) copies of the document should be provided to the ARB and the protesting party should also have a copy for their presentation. If photos are needed to prove your protest, (3) copies should be provided to the ARB. A property owner is responsible for providing access to a hearing conducted by telephone conference call to another person the owner invites to participate in the hearing.

4. Conducting Hearings Closed to the Public

A joint motion by the chief appraiser and the property owner is required to request that the hearing be closed due to intent to disclose proprietary or confidential information that will assist the ARB in determining the protest.

The ARB must convene the hearing as an open meeting and then announce that the meeting will be closed to the public as permitted by Tax Code Sections 41.66(d) and (d-1). Only the parties to the protest, their witnesses, and the ARB members are permitted to stay in the hearing room. The same order of proceedings as for hearings open to the public should be followed.

The ARB secretary must keep a 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 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 must confirm with the parties that all proprietary and confidential information has been appropriately identified by the ARB. The confidentiality of the information must be maintained by the ARB members and disclosed only as provided by law.

After deliberation, the ARB must reconvene in open meeting and vote or take final action on the protest deliberated in the closed meeting. There must be no mention of the proprietary or confidential information during the open meeting.

5. 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 cannot 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.

6. Property Owner's Right to Appear

The ARB must 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 cannot 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.

The property owner or agent may offer evidence or argument by affidavit without personally appearing if the owner or agent attests to the affidavit before an officer authorized to administer oaths or notary and submits the ORIGINAL affidavit prior to the scheduled hearing. The Affidavit must identify the property owner by name and address, state the account number and description of the property, state the date and time of the hearing, and state whether the property owner plans to attend the hearing in person. A form for an affidavit (Form No. 50-283) is available from the appraisal district. Faxed or email affidavits are not accepted. A taxing unit entitled to challenge may appear by a designated agent.

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

VI. WHAT IS EVIDENCE? [Tax Code Section 5.103(8), (11), and (13)]

Evidence may be documents, testimony, electronic presentations, or physical objects. Documents include any papers, affidavits, drawings or photographs that may be relevant to the protest. Testimony is any oral statement from a witness. Electronic presentations may include PowerPoint presentations or proprietary software. Physical objects may include samples of the building materials used or the soil found on a property. Comptroller Rule 9.803 requires the ARB to maintain all evidence presented at the hearing. The rule says a recording or a written summary of testimony may be used.

1. Evidence Considerations

Taxpayers have the right to request copies of the evidence the appraisal district will present at the hearing. Requested information that was not made available in a timely fashion cannot be used as evidence in the hearing. **Sales Data is considered confidential information**, per HB 2188, and protesting parties will be required to sign a statement confirming the information will be held confidential. Once the signed statement has been received by the Appraisal District, the requested information will be submitted to the requesting party. An owner of a property under protest with a market value of \$1 million or less may submit to the appraisal district a certified appraisal of property value at least **14 days** before the hearing. The certified appraisal must represent a market value as of January 1, be within 180 days of the hearing date, notarized as sworn information and meet additional requirements listed in PTC Section 41.43(a-2).

2. A Party's Right to Offer Evidence and Argument

The ARB cannot prohibit a party's right to offer evidence and argument but 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.

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

In a protest hearing, the ARB cannot 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.

4. Exclusion of Evidence Required by Tax Code Section 41.67(d)

If it is established during a protest hearing that information was previously requested under Tax Code Section 41.461 by the protesting party and that the information was not made available to the protesting party at least 14 days before the scheduled or postponed hearing, the requested information not made available cannot be used or offered in any form as evidence in the hearing. The ARB must 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;
- b. the information sought to be excluded as evidence was previously requested by the protesting party.

VII. RULING and SUBPOENAS

The chair must preside over all hearings of the ARB. The chair may vote or make motions in any matter before the ARB. Robert's Rules of Order shall govern the proceedings. The board, sitting as a whole, may subpoena witnesses or books, records, or other documents. PTC Sections 22.27 & 41.61 will govern the process by which the ARB proceeds with a subpoena. Persons to whom a subpoena is directed are entitled to compensation:

1. Reasonable cost of producing any requested documents subpoenaed as approved by the ARB;
2. Mileage shall be reimbursed at the current IRS mileage rate for going and returning from the place of proceedings;
3. Fee of \$50 per day for each whole or partial day the individual is needed at the proceedings.

VIII. OTHER ISSUES

1. Compliance with the Law, Integrity, and Impartiality

ARB members must comply with the law and should act at all times in a manner that promotes public confidence in the integrity and impartiality of the ARB.

2. Patience and Courtesy

ARB members must be patient and courteous to parties appearing before the ARB.

3. Bias or Prejudice

ARB Members must perform their ARB duties without bias or prejudice.

4. Confidential Information

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

5. Final Motion to Dismiss All Protests that Failed to Appear

Will be made on the last day of the hearing prior to returning the appraisal records to the Appraisal District.

6. Hearing Procedures

Shall be posted in a prominent place in the room in which the hearing is held.

IX. GUIDELINES FOR PROTESTS

The Wharton County ARB has adopted these guidelines for protests that are most effective and will help a protestor present a more effective case to either the appraisal district or the ARB.

1. Prior to appearing before the ARB, a protestor should keep several points in mind:

Be on time and prepared for your appointment. Fifteen minutes shall be allocated for each hearing (2 or less properties). The board may waive the time limit at its discretion. You should be ready to present your protest, along with supporting documentation, at the assigned time. Documentation could include comparable sales, recent appraisals, photos, etc. If you present a recent appraisal, you must have presented it to the appraisal district for review at least 14 days before your hearing. The protestor must provide a minimum of (6) copies of all protest evidence to be presented. This allows a copy for each ARB member and a copy for the appraisal district. The ARB chair's copy will be made part of the public record. For photos, (3) sets are required. Evidence shown on an electronic device (i.e., CD-ROM, memory cards, PCs, iPads, video recorders, projectors, digital cameras, cell phones, etc.) or presented in any other form will not be considered unless the required copies are provided.

2. The ARB is empowered to deal with market value, agricultural use value, exemptions, and identification of taxing units, inequalities. **Its members have no responsibility for or control over Central Appraisal District operations, tax rates for the taxing jurisdictions or politics. We suggest these topics not be included in your protest.**
3. All testimony should be directed to members of the ARB. Be sure that the information and comments you bring before the board is limited to the matter stated in your Notice of Protest.
4. Recognize that the ARB is serving in a quasi-judicial function. Much the same as a judge, the ARB listens to the presentations of both the property owner and appraisal district and makes a determination. It is not a case of property owner versus the appraisal district and the ARB. The decision weighs on the EVIDENCE presented on each case and based on its own presentation.
5. **SUGGESTED PROCEDURES FOR PROTEST VALUE:**
 - a. File a rendition for property with the appraisal district by April 15th;
 - b. Read your "Notice of Appraised Value" very carefully when it is received in May or early June;
 - c. Do some comparisons, find other property like yours and check for equality and level of appraisal. Same building class, close in square footage and amenities, close in age are some examples to ensure a comparable property. Find and price houses similar to yours that are for sale or have sold in the last 12 months. What are properties selling for now? Information available on CAD website: www.whartoncad.net
 - d. If you disagree with the value on the "Notice of Appraised Value", review your property with a staff appraiser informally. If not resolved, file a "Property Owner's Notice of Protest" with the appraisal district.
 - e. Don't forget your documented evidence and exhibits. Remember to have an extra (6) copies to leave with each ARB member and appraisal district staff. Real Property Evidence could include such items as pictures, sales amounts of similar properties and/or closing statements, if the sale meets the standard of a market transaction. Personal property evidence could include a list of all assets, a copy of a current financial statement for your business, a bill of sale, contracts listing personal, and/or pictures. In your preparation, the appraisal district can print appraisal cards and small maps that you'd like to use. In order to have time to compare and prepare, don't wait until the last minute to make your requests. If you have any questions, or need more information, contact the CAD.

X. PROTESTING TYPES

1. MARKET VALUE

Texas Property Tax Code SECTION 1.04(7) "Market Value" means the price at which a property would transfer for cash or its equivalent under prevailing market conditions if:

- a. Exposed for sale in the open market for a reasonable time for the seller to find a purchaser;
- b. Both the seller and the purchaser know of all the uses and purposes to which the property is adapted and for which it is capable of being used and of the enforceable restrictions on its use; and
- c. Both the seller and purchaser seek to maximize their gains and neither is in a position to take advantage of the exigencies of the other.

Questions to help determine if market transaction: Known to be for sale? Listed or posted? Was it adjoining property you owned? Were parties to the sale related? Was financing unique, not available to general public? Owner financed? Was it a forced sale: estate? Bid/Auction? Foreclosure? Tax sale? Court-ordered? In-Lieu of Foreclosure?

2. UNEQUAL APPRAISAL

A property owner who protests on the grounds that the appraisal of the owner's property is unequal compared to the appraisals of other property should be prepared to address one or more of the following issues:

- a. Whether the appraisal ratio of the property is greater than the median level of appraisal of a reasonable and representative sample of other properties in the appraisal district;
- b. Whether the appraisal ratio of the property is greater than the median level of appraisal of a sample of properties in the appraisal district consisting of a reasonable number of other properties similarly situated to, or of the same general kind of character as that property;
- c. Whether the appraised value of the property is greater than the median appraised value of a reasonable number of comparable properties appropriately adjusted.

Be direct, concise, and honest. Stress facts and circumstances which support your protest. The protestor who simply says, "This appraisal is too high to me" is not likely to prevail. The fact that your property is appraised at a value greater than your neighbor's does not prove that your property was appraised erroneously. Values from prior years or the decisions of previous ARB's do not bind the current ARB. Each tax year stands alone. If there is any verbal abuse by either witness, the ARB chair has the option of making a motion to recess your protest or ask for a vote at that time.

3. 25.25 OR 41.411 PROTEST

When a 25.25 or 41.411 protest is received, the ARB chair will be notified that a protest has been filed, the owner/agent will receive a letter from the ARB stating that the protest was received, and that the hearing will be scheduled in June.