

GREGG
APPRAISAL REVIEW BOARD
HEARING PROCEDURES

I. ARB Membership

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

1. Administration of ARB Appointments

ARB members are not provided any statutory role in the process for the administration of applications or requests for appointment for membership on the ARB. If an ARB member is contacted by an individual regarding requesting an appointment to the ARB, the member shall direct the individual to the person designated to receive applications or requests for appointment for the ARB.

2. Officers

The officers of the Appraisal Review Board are the Chairman, the Vice-Chairman, and the Secretary.

The Appraisal District Board of Directors will have the authority to select the Appraisal Review Board chairman and secretary as soon as possible after the new members are appointed. The Board of Directors is encouraged to select as chairman, a member, if any, who has a background in law and property appraisal. (per HB 2317-effective September 1, 2009)

The Chairman will preside over all meetings and hearings of the board and perform such other responsibilities as these rules require. The Chairman may vote or make motions in any matter before the board.

The Vice-Chairman will perform the duties of the Chairman in the absence of the Chairman and assist the Chairman in the performance of his duties at the Chairman's request.

The secretary of the ARB is responsible for ensuring proper record keeping, maintenance, and retention, overseeing the keeping of minutes for all board meetings, and for determining that all notices by the board are sent. The Secretary may delegate any of the above responsibilities to members of the appraisal staff provided by the Chief Appraiser for that purpose. In addition, the secretary of the ARB is responsible for ensuring that a separate tape recording or written summary of testimony is kept for the closed meeting in accordance with the provisions of Comptroller Rule 9.803 generally. The Secretary will preside at meetings when the Chairman and Vice-Chairman are absent. The Secretary will perform such other responsibilities as these rules and the law require.

Should the office of Chairman, Vice-Chairman, or Secretary become vacant, a new Chairman, Vice-Chairman, or Secretary shall be appointed by the Board of Directors as stated above.

3. 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 chairman in addition to any other individual or entity as may be provided by law. The chairman shall ensure prompt notification of reported conflicts of interest to the appropriate individuals.

If an ARB member discovers before or during a protest hearing that a conflict of interest exists, the member may not participate in a protest hearing. If the conflict exists due to the provisions of the Local Government Code Chapter 171, an affidavit must be filed with the secretary of the ARB. The affidavit must be filed as soon as the conflict is identified, even if it requires a delay in the conduct of the hearing. If the conflict arises from Tax Code Section 41.69, no affidavit must be filed; however, the ARB member must recuse himself or herself immediately from the hearing and report the conflict to the chairman or secretary of the ARB.

ARB members must remember that while Local Government Code Chapter 171 addresses matters of "substantial interest," Tax Code Section 41.69 applies to any protest in which an ARB member is interested (i.e. there is no requirement under Tax Code 41.69 that the interest be substantial). Therefore, while a conflict of interest under Local Government Code Chapter 171 may not prohibit an ARB member from participation in a protest, Tax Code 41.69 may still prohibit participation. If an ARB member has a question as to whether or not he or she has a conflict of interest that might prohibit his or her involvement, the member shall immediately contact the ARB chairman to address the matter.

In the recusal process, the ARB member not only may not vote on the matter that is the subject of the protest, but also may not hear or deliberate on the protest.

The ARB adopts an additional policy concerning conflicts of interest with regard to former employees of the Gregg Appraisal District. A former employee of the District may not resolve property values other than that property owned by the former employee. Any other property will be resolved with ARB presentation and approval. This will be limited to the first three anniversary dates following their resignation or termination.

4. Ex Parte and Other Prohibited Communications

ARB members shall not engage in prohibited ex parte or other communications. Members of the appraisal review board are prohibited from communicating with another person (CAD, property owner or any other person) about any matter related to an owner's protest or about a property that is the subject of a protest except during the protest hearing or during another property or other proceeding at which the subject property is compared to another property or used in a sample of properties. If an ARB member is approached by one or more individuals that appear to be engaging or attempting to engage in a prohibited communication, the ARB member shall immediately remove himself or herself from the conversation. An ARB member, who is in violation of Section 41.66 of the Texas Property Tax Code, must be recused and may not participate in the determination of a protest.

II. ARB Duties

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

1. Statutory Duties of an ARB

Each ARB member is responsible for ensuring that he or she understands the statutory duties of the ARB and shall comply with all statutory requirements in performing statutory duties as a member of the ARB.

2. Notices Required under the Property Tax Code

Each ARB member is responsible for obtaining and maintaining familiarity with notices required under the Property Tax Code. If an ARB member has reason to believe that any notice that is required by law to be provided by the ARB is not being provided or does not meet the requirements of applicable law, the ARB member shall promptly notify the ARB chairman. The ARB chairman shall investigate each such report and take appropriate action to correct all verified problems.

3. Determination of Good Cause under Tax Code Section 41.44(b)

"Good cause" for filing late protests is not defined in Tax Code Section 41.44(b). However, for the purposes of section 41.44(b), "good cause" is shown when the property owner or the owner's agent, as the case may be, is prevented by some event beyond the immediate control of the property owner or the owner's agent and which was unforeseeable. Mere forgetfulness, neglect or other pressing work cannot excuse an appearance at a scheduled hearing. Claims of good cause for late-filed protests should be carefully considered and standards in making determinations of good cause under Tax Code Section 41.44(b) should be uniformly applied. The ARB should give due consideration to good cause claims in such a manner that properly respects the rights of property owners while not undermining or contravening laws related to filing deadlines or the orderly and expeditious fulfillment of ARB duties.

4. Failure to Appear for a Hearing

A property owner or taxing unit that fails to appear for its scheduled hearing shall be deemed to have waived its protest or challenge, and the protest or challenge is thereby withdrawn and dismissed for want of prosecution as of the hearing date without further action by the board.

III. ARB Hearings (formal hearings, not informal meetings between property owners and appraisal district staff)

[Tax Code Section 5.103(b)(3), (4),(7), and (14)]

1. Scheduling Hearings Generally

The ARB shall schedule a hearing when a timely notice of protest is filed pursuant to TAX CODE §41.44 and, in doing so, may be provided with clerical assistance by the appraisal district. In addition, the Board will meet within ten (10) days after the date the Chief Appraiser submits the appraisal records to the Board to examine the records. The Board will meet at any time at the call of the Chairperson [TAX CODE 6.42 (b)].

A majority of the Board may call a meeting of the Board at any time. It is requested that no protest or challenge be heard unless the property owner or taxing unit has first reviewed the matter being protested with the Chief Appraiser or his authorized designee and has verified that such an informal conference was held and that the parties were not able to agree.

2. Scheduling Hearings for Property Owners not Represented by Agents

Pursuant to Tax Code Section 41.66(i), hearings filed by property owners not represented by agents designated under Tax Code Section 1.111 shall be scheduled for a specific time and date. More than one protest may be scheduled for hearings at the same time and date; however, if a hearing for a property owner is not started by an ARB panel or the full ARB within two hours of the scheduled hearing time, the ARB is required to postpone the hearing, if a postponement is requested by the property owner. The request for postponement must contain the mailing address and email address of the person requesting the postponement. The ARB shall respond in writing or by email to the request for postponement not later than the seventh day after the date of receipt of the request.

3. Scheduling Hearings for Multiple Accounts

If requested by a property owner or a designated agent, hearings on protests concerning up to 20 designated properties shall be scheduled on the same day by the ARB. The request must meet all requirements of Tax Code 41.66(j), including the required statement in boldfaced type: “request for same-day protest hearings.” No more than one such request may be filed in the same tax year by a property owner or a designated agent. Also pursuant to Tax Code Section 41.66(j), the ARB may schedule hearings on protests concerning more than 20 properties filed by the same property owner or designated agent and may use different panels to conduct the hearings based on the ARB’s customary scheduling. The ARB may follow the practices customarily used in the scheduling of hearings under 41.66(j).

4. ARB Panel Assignments

The Board may sit in panels of at least three (3) members to hear property owner’s protests. [TAX CODE 41.45(d)]. If an ARB sits in panels as authorized by Tax Code Section 41.45(d), protests shall be assigned randomly, except that the ARB, with or without clerical assistance from the staff of the appraisal district, may consider the type of property or the protest grounds in order to assign the protest to a panel with members who have particular expertise.

Once a protest is scheduled to be heard by a specific panel, it shall not be reassigned to another panel without the consent of the property owner or a designated agent. If the ARB has cause to reassign a protest to another panel, the owner or designated agent may agree to the reassignment or request a postponement of the hearing. The ARB is required to postpone the hearing if requested in this situation. Pursuant to Tax Code Section 41.66(k), “[a] change of members of a panel because of a conflict of interest, illness, or inability to continue participating in hearings for the remainder of the day does not constitute reassignment of a protest to another panel.”

5. Postponements Under Tax Code Section 41.45(e)

A property owner who is not represented by an agent under Tax Code Section 1.111 is entitled to one postponement of a hearing without showing cause, if the request is made before the date of the hearing. The request may be made in writing, including by facsimile transmission or electronic mail, by telephone, or in person to the ARB, an ARB panel, or the ARB chairman. If the hearing for which the postponement is requested is scheduled to occur before the next regular meeting of the ARB, the chairman or the chairman’s representative may take action on the request for postponement without the necessity of action by the full ARB. Unless the date and time of the hearing as postponed are agreed to by the ARB chairman or the chairman’s representative, the property owner, and the chief appraiser, the hearing may not be postponed to a date less than five or more than 30 days after the date scheduled for the hearing when the postponement is sought.

In addition and without limit as to the number of postponements, the ARB shall postpone a hearing if the property owner or his/her designated agent at any time shows good cause, as defined in Tax Code Section 41.45(e-2). The request may be made in writing, including by facsimile transmission or electronic mail, by telephone, or in person to the ARB, an ARB panel, or the ARB chairman. If the hearing for which the postponement is requested is scheduled to occur before the next regular meeting of the ARB, the chairman or the chairman’s representative may take action on the request for postponement without the necessity of action by the full ARB. Unless the date and time of the hearing as postponed are agreed to by the ARB chairman or the chairman’s representative, the property owner, and the chief appraiser, the hearing may not be postponed to a date less than five or more than 30 days after the date scheduled for the hearing when the postponement is sought.

In addition and without limit, the ARB shall postpone a hearing if the chief appraiser consents to the postponement. The request may be made in writing, including by facsimile transmission or electronic mail, by telephone, or in person to the ARB, an ARB panel, or the ARB chairman. If the hearing for which the postponement is requested is scheduled to occur before the next regular meeting of the ARB, the chairman or the chairman’s representative may take action on the request for postponement without the necessity of action by the full ARB. Unless the date and time of the hearing as postponed are agreed to by the ARB chairman or the chairman’s representative, the property owner, and the chief

appraiser, the hearing may not be postponed to a date less than five or more than 30 days after the date scheduled for the hearing when the postponement is sought.

6. Postponements Under Tax Code Section 41.45(e-1)

A property owner or a person designated by the property owner as the owner's agent to represent the owner at the hearing who fails to appear at the hearing is entitled to a new hearing if the property owner or the owner's agent files, not later than the fourth day after the date the hearing occurred, a written statement with the ARB showing good cause, as defined in Tax Code Section 41.45(e-2), for the failure to appear and requesting a new hearing.

7. Postponements Under Tax Code Section 41.45(g)

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

- (1) The owner of the property or the owner's agent is also scheduled to appear at a hearing on a protest filed with the ARB of another appraisal district;
- (2) the hearing before the other ARB is scheduled to occur on the same date as the hearing set by this ARB;
- (3) the notice of hearing delivered to the property owner or the owner's agent by the other ARB bears an earlier postmark than the notice of hearing delivered by this ARB or, if the date of the postmark is identical, the property owner or agent has not requested a postponement of the other hearing; and
- (4) the property owner or the owner's agent includes with the request for a postponement a copy of the notice of hearing delivered to the property owner or the owner's agent by the other ARB.

8. Postponements Under Tax Code Section 41.66(h)

The ARB shall postpone a hearing (one time only) if the property owner requests additional time to prepare for the hearing and establishes that the chief appraiser failed to comply with Tax Code Section 41.461. Only the property owner, not an agent, may request a postponement for this reason. The request for postponement must contain the mailing address and email address of the person requesting the postponement. The ARB shall respond in writing or by email to the request for postponement not later than the seventh day after the date of receipt of the request.

9. Postponements Under Tax Code Section 41.66(i)

Hearings on protests filed by property owners not represented by agents designated under Tax Code Section 1.111 shall be scheduled for a specific time and date. More than one protest may be scheduled for hearings at the same time and date; however, if a hearing for a property owner is not started by an ARB panel or the full ARB within two hours of the scheduled hearing time, the ARB is required to postpone the hearing, if a postponement is requested by the property owner. The request for postponement must contain the mailing address and email address of the person requesting the postponement. The ARB shall respond in writing or by email to the request for postponement not later than the seventh day after the date of receipt of the request.

10. Postponements Under Tax Code Section 41.66(k)

If a protest is scheduled to be heard by a particular panel, the protest may not be reassigned to another panel without the consent of the property owner or designated agent. If the ARB has cause to reassign a protest to another panel, a property owner or designated agent may agree to reassignment of the protest or may request that the hearing on the protest be postponed. The ARB shall postpone the hearing on that request. A change of members of a panel because of a conflict of interest, illness, or inability to continue participating in hearings for the remainder of the day does not constitute reassignment of a protest to another panel. The request for postponement must contain the mailing address and email address of the person requesting the postponement. The ARB shall respond in writing or by email to the request for postponement not later than the seventh day after the date of receipt of the request.

IV. Conduct of ARB Hearings (formal hearings, not informal meetings between property owners and appraisal district staff)

[Tax Code Section 5.103(b)(2), (9), and (10)]

1. Time Limits for Hearings

A hearing is limited to 15 minutes per parcel for residential property and personal property. Commercial hearings shall be limited to 20 minutes per parcel. Hearings involving multiple accounts will be limited to 10 minutes per parcel. The Board or panel may modify the time limit at its discretion.

2. Conducting Hearings Open to the Public

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

- a. Commence the hearing and announce the assigned protest number, property location and owner, and other identifying information.
- b. Announce that, in accordance with Tax Code Section 41.45(h), all written material that has not been provided must be provided.
- c. State that the ARB members who are considering the protest have not communicated with anyone about the protest and have signed affidavits to that effect.
- d. Welcome the parties and remind them of the content of the hearing procedures, time limits for the hearing, and other relevant matters.
- e. Ask if any testifying witness holds a license or certificate from the Texas Appraiser Licensing and Certification Board and if the witness is appearing in that capacity.
- f. Inform witnesses that **all testimony must be given under oath** and swear-in all witnesses who plan to testify.
- g. Unless both parties otherwise agree, the property owner (or agent, as applicable) shall present his/her case first.
- h. If the property owner or agent presents his/her case first, he/she shall present evidence (documents and/or testimony). If witnesses are present, the property owner or agent may examine the witnesses as part of the presentation of evidence. **At the end of the presentation, an opinion of value (if applicable) for the property must be stated.**
- i. Next, the appraisal district representative may cross-examine the property owner, the agent, or the representative and/or witnesses. The Board shall limit such cross examination to matters that are relevant to the subject of the hearing and shall not permit questions that are abusive or personal.
- j. If the property owner or agent presented his/her case first, the appraisal district representative shall present evidence (documents and/or testimony) next. If witnesses are present, the appraisal district representative may examine the witnesses as part of the presentation of evidence. At the end of the presentation, an opinion of value (if applicable) for the property must be stated.
- k. Then, the property owner or agent may cross-examine the appraisal district representative and/or witnesses. The Board shall limit such cross examination to matters that are relevant to the subject of the hearing and shall not permit questions that are abusive or personal.
- l. Members of the ARB shall not be examined or cross-examined by parties.
- m. The party presenting its case first may offer rebuttal evidence (additional evidence to refute evidence presented by the other party).
- n. The other party may then offer rebuttal evidence.
- o. The party presenting its case first shall make its closing argument and state the ARB determination being sought.
- p. The party presenting its case second shall make its closing argument and state the ARB determination being sought.
- q. The ARB or panel chairman shall state that the hearing is closed.
- r. The ARB or panel shall deliberate orally. No exchange of notes, text messages, or other form of communication are permitted.
- s. The ARB or panel chairman shall ask for a separate motion for each matter that was the subject of the protest hearing. The motion should include the exact value or issue to be determined. A vote shall be taken and recorded by a designated appraisal district staff person or member of the ARB assigned for this purpose. Separate motions and determinations must be made for each protested issue (i.e., excessive appraisal and unequal appraisal must have separate ARB motions and determinations).
- t. Thank the parties for their participation and announce the recommendation of the ARB panel. Inform the parties that a quorum of the ARB sitting as a whole shall determine any protest heard by a panel and that an order determining protest will be sent by certified mail.

Individual board members may address questions directly to witnesses and parties after first being recognized by the Chairman.

Testimony by any witness before the Board may be in narrative form or by questioning of witnesses.

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).

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.

3. Special Provisions Governing Hearings on Taxing Unit Challenges

All hearings of taxing unit challenges must be determined by the Board sitting as a whole. The Board shall conduct hearings on taxing unit challenges in the same manner as hearings on taxpayer protests except that panels may not be used to hear challenges.

The Board must hear a challenge if the taxing unit initiating the challenge timely files a Challenge Petition. The Board may hear a challenge filed after the legal deadline but only if it is filed before the Board approves the appraisal records.

Any taxing unit in which the property is taxable is entitled to appear and offer evidence or argument at the challenge hearing. The determination of a challenge must be made by written order of the Board. The Board may make its determination at the conclusion of the hearing or at a subsequent meeting for which the decision is posted as an agenda item.

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

The proprietary or confidential evidence presented at the hearing giving rise to the closed hearing is confidential according to Tax Code Section 22.27 and shall be marked as “confidential” and maintained as confidential in the ARB records for proper handling. At the conclusion of the hearing, the ARB panel shall confirm with the parties that all proprietary and confidential information has been appropriately identified by the ARB. The confidentiality of the information must be maintained by the ARB members and disclosed only as provided by law. After deliberation, the ARB shall reconvene in open meeting and vote or take final action on the protest deliberated in the closed meeting. There must be no mention of the proprietary or confidential information during the open meeting.

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 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.

6. 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.

V. Evidence Considerations

[Tax Code Section 5.103(8), (11), and (13)]

1. A Party’s Right to Offer Evidence and Argument

The ARB may not prohibit a party’s right to offer evidence and argument. However, the ARB may enforce time limits and dictate the order of ARB hearings. Further, the ARB may instruct a witness to confine his or her testimony to matters relevant to the issues before the Board. 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. Admission of Documentary Evidence

Any party may submit evidence in documentary form by submitting the original document or a copy to the Board. All documents submitted as evidence will be retained in the ARB records.

Any party wishing to submit a copy of a document must request that the Board rule that the copy is admissible.

The Board may admit the copy into evidence when the Board determines that the original document is not readily available. [TAX CODE 41.67(b)].

3. Official Notice

Any party to a hearing or any member of the Board hearing the case may request that the Board take official notice of any facts judicially cognizable by a court. The Board will rule on any request for official notice.

When the Board has chosen to take official notice of any fact, the Board must afford any party the opportunity to contest the facts officially noticed. The party contesting official notice may present argument and evidence to show why the Board should not take notice of the matter requested.

4. 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.

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

If it is established during a protest hearing that information was previously requested under Tax Code Section 41.461 by the protesting party and that the information was not made available to the protesting party at least 14 days before the scheduled or postponed hearing, the requested information not made available may not be used as evidence in the hearing. The ARB shall make a determination to exclude evidence under Tax Code Section 41.67(d) only if evidence presented at the hearing establishes that: (1) the information sought to be excluded as evidence was not made available at least 14 days before the hearing; and (2) the information sought to be excluded as evidence was previously requested by the protesting party.

6. Rulings by the ARB

Any party to a protest hearing may request a ruling by the Board. Such requests may include, but are not restricted to the following: Requests to examine witnesses, requests to cross-examine witnesses, requests to admit evidence in written form, request to limit a witness' testimony to relevant matters, requests for official notice of certain facts and requests for continuance of a hearing. Any member of the Board hearing the case may request rulings of the Board.

A formal motion is not required to request a ruling by the Board although a request may be made as a motion. Any request for ruling must clearly state the matter upon which the Board is asked to rule.

The Board shall act on any request for ruling by majority vote of those present and hearing the case. The Board may delegate the responsibility of ruling on requests to the Chairperson conducting a hearing.

7. Issuance of Subpoenas

The board sitting as a whole, on its own motion or at the request of a party, may subpoena witnesses or books, records, or other documents. To issue a subpoena, the board must conduct a hearing to determine that good cause exists for the issuance of the subpoena. Said hearing may be held without notice to the parties and the board's decision may be based upon the written request of the party requesting the subpoena. The board may subpoena witnesses, books, records, or other documents of the appraisal district or of the property owner who is a part of the protest. Records of the appraisal district that are made confidential by law must be subpoenaed by the board in order to be considered in any protest hearing. [TAX CODE § 22.27 & 41.61]

A party to a hearing or proceeding of the board must make a request for subpoena in writing. [TAX CODE § 41.61 (b)]

The board shall issue a subpoena requested by a party if the requesting party shows good cause for issuing the subpoena and deposits with the board a sum the board determines is necessary to pay the costs of service and compensation of the person to whom the subpoena is directed.

When a party requests a subpoena, the board shall determine an amount of deposit reasonably sufficient to insure payment of the costs estimated to accrue for issuance and service of the subpoena and for compensation of the individual to whom it is directed. [TAX CODE § 41.61 (b) (2)]

The board shall approve the amount of compensation for each person to whom a subpoena is directed. Each person to whom a subpoena is directed must present a written claim to the board for the amount of compensation to which he is entitled.

Persons to whom a subpoena is directed are entitled to the following compensation:

1. The reasonable costs of producing any documents subpoenaed as approved by the board;
2. Mileage going to and returning from the place of the proceedings shall be paid at the rate recommended by the Board of Directors of the Gregg Appraisal District.

3. A fee of \$10 per day for each whole or partial day that the individual is necessarily present at the proceedings.

VI. Other Issues

[Tax Code Section 5.103(17)]

1. Compliance with the Law, Integrity, and Impartiality

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

2. Patience and Courtesy

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

3. Bias or Prejudice

Members of the ARB shall perform their ARB duties without bias or prejudice.

4. Confidential Information

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

A majority of the Appraisal Review Board constitutes a quorum. [TAXCODE 6.42 (a)]. The board must have a quorum, five (5) of the nine (9) members present before conducting any business. A board decision requires a majority vote of the quorum.

Robert's Rules of Order will govern the conduct of all meetings of the Board other than hearings. Where Robert's rules are in conflict with the rules of this Board, the rules of the Board will govern. **The person chairing the Board or panel may vote or make motions on any matter.**

The board will keep minutes of its meeting other than hearings. The minutes will constitute the record of meeting of the board.

The board shall designate annually an evening to hear protests from those property owners unable to attend regularly scheduled hearings.

Members of the board are entitled to per diem set by the appraisal district budget for each day the board meets.

The Chief Appraiser or his authorized designee shall be present at all meetings and hearings of the board.