

**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 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 the ARB member regarding requesting an appointment to the ARB, the member must shall direct the individual to the person designated to receive applications or requests for ARB appointment.

**2. Officers**

The officers of the Appraisal Review Board are the ARB Chair, and the Secretary.

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

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

The Secretary will perform the duties of the ARB Chair in the absence of the ARB Chair and assist the ARB Chair in the performance of his duties at the ARB Chair'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 ARB Chair is absent. The Secretary will perform such other responsibilities as these rules and the law require.

Should the office of ARB Chair or Secretary become vacant, a new Chairman, or Secretary shall be appointed by the local administrative district judge as stated above.

**3. 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 that 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 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 or not 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 hear the protest, deliberate on the protest or vote on the matter that is the subject of 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 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.

### **II. 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). However, for the purposes of section 41.44(b), “good cause” is shown when the property owner or 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. 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.

##### **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 must 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.

##### **2. Scheduling Hearings for Property Owners or their Agents**

Pursuant to Tax Code Section 41.66(i), hearing requests 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, the property owner or agent can request to postpone a hearing if it is not started by an ARB panel or the full 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 the 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 41.66(j), including the required statement in boldfaced 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 their designated agent. Also pursuant to Tax Code Section 41.66(j), the ARB may schedule protest hearings 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 41.66(j).

### **4. ARB Panel Assignments**

If an ARB sits in panels as authorized by TAX CODE 41.45(d) and (d-1), protests must be assigned randomly, except that 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.

Once a protest is scheduled to be heard by a specific panel, it cannot be reassigned 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 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.”

A property owner or agent can 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 special panel reassignment and may request a postponement if they disagree with the reassignment.

### **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 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, 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 chair’s representative, 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, 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 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, 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 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.

### **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 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 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.

## **8. 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.

## **9. Postponements Under Tax Code Section 41.66(i)**

Protest hearings filed by property owners or their designated agent 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 an ARB panel or the full 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.

## **10. Postponements Under Tax Code Section 41.66(k)**

Once a protest is scheduled to be heard by a specific panel it can be reassigned 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 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. 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.

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 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.

## **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**

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

We are the appraisal review board or panel that will be hearing your protest today. We do not work for the appraisal district. We are appointed to perform an independent review of your protest. You may complete a survey regarding your experience today. The Appraisal District has made available paper copies of the survey or you can fill it out on a computer terminal in the lobby. 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 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:

- 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 and electronic 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. 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 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 determination(s) of the ARB and that an order determining protest will be sent by certified mail. Provide the property owner or their agent documents indicating that the members of the board hearing their protest signed the required affidavit.

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).

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.

### **3. Conducting Hearings Remotely (Telephone Conference Call)**

A property owner initiating a protest is entitled to offer evidence or argument by affidavit without physically appearing. To appear at a hearing remotely (by telephone conference call) a property owner must notify the ARB by written request not later than the 10<sup>th</sup> day before the date of the hearing. To offer evidence or argument at a hearing conducted remotely, (by telephone conference call) 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.

### **4. 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.

### **5. 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 chair 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 secretary of the ARB 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 must be marked as “confidential” and maintained 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 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.

### **6. 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.

## **7. Party's Right to Appear by an Agent**

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.

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.

## **V. Evidence Considerations**

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

#### **1. 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. 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 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.

#### **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 delivered 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: (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.

#### **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.

## **8. Other Issues**

### **[Tax Code Section 5.103(17)]**

#### **1. Compliance with the Law, Integrity, and Impartiality**

Members of the ARB 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, dignified, and courteous to parties appearing before the ARB.

#### **3. Bias or Prejudice**

Members of the ARB 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. Required Contents That Vary By ARB

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 public meetings and hearings of the board.

In accordance with the Comptroller Rule 9.805 concerning appraisal review board evidence, regarding audiovisual equipment, the following is the manner and form in which this board will accept evidence:

- Paper
- Flash or Thumb Drive
- CD
- E-mail

The evidence will be retained as a part of our records by downloading any electronic files and retaining any paper form of e-mail correspondence.

You will have the use of the overhead projector and the appraisal district's computer