

Bastrop Appraisal Review Board 2026 Model Hearing Procedures

SUGGESTED EVIDENCE FOR TAXPAYER HEARINGS

The ARB must make their decision on your protest based on the evidence presented at the hearing. Stress facts and circumstances that support your protest. The property owner who simply says "my value is too high" is not likely to prevail. Confine your evidence and testimony only to the reason(s) stated in your protest (market value, exemption, deficiencies, repairs, etc.). The ARB cannot make a ruling on any matter unless it was protested.

Suggestions for evidence include:

Market Value Protests

- ***Sale of your property: Signed and dated closing statements and/or fee appraisals.***
- ***Sale of comparable properties: Collect evidence on recent sales of properties similar to yours from neighbors or a real estate professional. Ask the appraisal district for the sales that it used to determine your value. Get documents or sworn statements from the person providing the sales information. Use sales that are similar to yours in size, age, location, and type of construction. Use recent sales-sales that occurred closest to Jan. 1 are best.***
- ***Physical characteristics of your property: Are the measurements for your home or business correct? If not, gather blueprints, deed records, photographs, surveys, or your own measurements. Are repairs needed or are there any hidden defects, such as a cracked foundation or inadequate plumbing? If so, provide estimates of repairs or insurance records indicating the properties condition as of Jan. 1 of the tax year. Get photographs and/or statements from contractors or other independent appraisals.***
- ***Commercial Property: Income and expense statements, profit and loss statements, rent rolls, CPA statements, audits, balance sheets, IRS returns, inventory records, leases, and/or rendition forms provide good evidence.***

WHAT TO EXPECT THE DAY OF MY HEARING?

The Bastrop Central Appraisal District is open to the public but recommends a maximum of three (3) people for each party in the hearing room at any time on a protest.

If you have not already submitted evidence you want the BARB to consider, please submit it as soon as possible prior to your hearing so it will be available for review. If you are submitting paper evidence or photos and have four or fewer accounts, the staff assisting the BARB will be available to scan your evidence into the record to be presented to the BARB at least 15 minutes prior to your hearing. If you have 5 or more accounts, please be considerate and deliver your evidence at least 1-2 business days in advance of your hearing. All cases scheduled for hearings have been assigned a protest number to identify the case during the hearing and all evidence is required to become part of that record. Property owner/representative info. and evidence will be available for view on monitor and/or screen by all parties during the hearing.

Affidavits of sworn testimony required (with your notice of hearing) All oral testimony given at the protest hearing will be made under oath or affirmation. Prior to the hearing, Property owners and appraisal district staff must sign an Affidavit of Sworn Testimony stating that the testimony being offered to the BARB will be true and correct to the best of their knowledge and abilities.

The hearing oversight and time allowed for hearings of the BARB shall be conducted in compliance with the Open Meetings Act, Section 552.001 of the Texas government code. Even if a property owner requests the hearing be held in closed

session, unless there is a joint motion of the parties to close the meeting, all hearings and determinations on protest and challenge hearings must be held in open session. All hearings are digitally recorded.

The Chairperson shall preside over all hearings of the Board. The Chairperson may vote or make motions in any matter before the Board. The Chairperson shall make assignments of the Board members to panels and shall set/schedule the docket for hearing protests and make such assignments as necessary to facilitate hearing all protests as prescribed by code.

A typical hearing is approximately 15 minutes in length. (Time will be allocated among the property owner/representative, the appraisal district, BARB panel deliberation/questions, approximately 5 minutes each) per parcel of residential property and personal property. Hearings involving multiple accounts will be limited to 15 minutes per parcel. The Board Chair or panel Chair may extend the time limit at its discretion. Exception: If both parties agree that further evidence should be presented, the Board shall schedule a continuation of the hearing at a later date (however an additional 15 day notice shall not be required).

Property owner/representative and Appraisal District testimony and evidence. The rules of evidence are not applicable to ARB hearings on admissibility. The BARB, on request of a party may take official notice of certain facts and request for continuance of a hearing, however, the BARB will not exclude evidence except as provided by the Tax Code. The BARB may instruct a witness to confine their testimony to matters relevant to the issues before the Board. 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, cross examine witnesses, admit evidence in written form, limit a witness's testimony to relevant matters.

The Board cannot require that the parties produce additional evidence during a hearing. If the Board thinks further evidence is necessary, and the parties do not agree that it should be provided, then the Subpoena process of Section 41.61 should be implemented.

ISSUANCE OF SUBPOENAS

The Board sitting as a whole, on its own motion or at the written request of a party, may subpoena witnesses, books, records, or other documents. The BARB must conduct a hearing to determine that good cause exists for the issuance of a subpoena.

ARB determination of protest hearing

At the conclusion of the protest hearing, the BARB will make a decision on the protest. If meeting in a panel, the decision of the panel is not final until a majority of the entire BARB approves the panel's recommendation.

Interpreter

Non-English-speaking persons are encouraged to provide a personal interpreter. If a person cannot provide an interpreter, the district will attempt to arrange for interpreting assistance provided a written request is submitted to the Chief Appraiser at least three business days in advance of the meeting.

(No-ingles que Habla a personas favor ecido a favorecido a proporcionar un interterprete personal. Si una persona no puede proporcionar a un interprete, el Distrito procurara arreglar para interpreter ayuda con tal que una peticion escrito es sometida al valuador principal pro lo menos tres dias habiles en el avance de la reunion.)

Feedback on Bastrop Appraisal Review Board

In compliance with Texas Property Tax Code Section 5.104, The Texas Comptroller of Public Accounts provides a survey as a reasonable opportunity for the following persons who attended BARB hearings to offer comments and suggestions concerning the BARB:

- Property owners who have property the subject of the protest,
- Property owners designated agents; or
- Appraisal designated representative.

The survey is intended to capture information concerning the performance of the BARB panels and the full BARB, but not the results of protest hearings. One survey should be completed per hearing conducted by a single BARB panel or the full BARB in a single day, whether concerning one account or several accounts and whether the accounts are related to the same property or not. Persons participating in protest hearings before the BARB panel full BARB on several days may complete one survey on each day. Persons participating in multiple protest hearings before different BARB panels are allowed to complete one survey for each panel in a single day. Survey respondents may submit the surveys directly to the Comptrollers Property Tax Assistance Division (PTAD) and are no longer required to complete surveys at the appraisal district office.

Electronic Responses:

Survey respondents may elect to complete the Comptrollers survey electronically at the Appraisal District office at a designated computer as those responses are collected directly by PTAD or through using the URL listed on the ARB survey form: [Surveymonkey.com/R/surveyARB](https://www.surveymonkey.com/R/surveyARB).

Paper Responses:

Paper copies of the survey with responses may be delivered to PTAD in person or by mail to: 1711 San Jacinto, Third floor, Austin, Texas 78701.

Email Responses: Paper surveys with responses may be emailed to PTAD at ptad.communication@cpa.texas.gov.

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

2. 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 required 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 Local Government Code Chapter 171, the member must file an affidavit with the ARB secretary. The ARB member must file the affidavit 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. Tax Code Section 41.69 does not require the interest to 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 hear 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 engage or attempt 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. Tax Code Section 41.01 addresses the duties of the ARB and the actions they are authorized to make.

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 must be carefully considered. The standards in making determinations of good cause under Tax Code Section 41.44(b) must 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.

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, the appraisal district can provide the ARB with clerical assistance.

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

2. Scheduling Hearings for Property Owners, Agents and Qualifying Lessees

Pursuant to Tax Code Section 41.66(i), the ARB must schedule hearing requests filed by property owners or their designated agents under Tax Code Section 1.111 for a specific time and date.

3. Scheduling Hearings for Multiple Accounts

If requested by a property owner or designated agent, the ARB must schedule consecutive hearings on the same day on protests concerning up to 20 designated properties. 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 hearings." A property owner or designated agent can file more than one such request in the same tax year. 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 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 Tax Code Section 41.66(j).

4. ARB Panel Assignments [Tax Code sections 41.66 (k)(k-1) and 41.45(d) (d- 1)]

Pursuant to Tax Code Section 41.66(k) and (k-1), if an ARB sits in panels as authorized by Tax Code Section 41.45(d) and (d-1), it must randomly assign protests. Except for panels established under Tax Code Section 6.425, the ARB, with or without clerical assistance from the appraisal district staff, may consider the property type or the protest grounds in order to assign the protest to a panel with members who have particular expertise.

Tax Code Section 41.45(b-4) allows a property owner to request that a single-member panel conduct the protest hearing. The property owner must submit the request not later than the 10th day before the hearing date in writing on the notice of protest or by a written submission. If the ARB does not accept the recommendations made by the single-panel member, the ARB can determine the protest or refer it for rehearing to a single-member panel composed of someone who did not hear the original protest.

Tax Code Section 41.66(k-1) allows a property owner or agent to request a special ARB panel to hear a complex property protest if in a county with a population of 1.2 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 property owner must request the postponement before the hearing date in writing, including by fax, email, telephone or in person to the ARB, an ARB panel or the ARB chair. If the requested hearing postponement is scheduled to occur before the next regular meeting of the ARB, the chair or the chair's representative may act on the request for postponement without the necessity of action by the full ARB. Unless the postponed hearing date and time are agreed to by the ARB chair or the chair's representative, the property owner and the chief appraiser, the ARB cannot postpone the hearing to a date less than five or more than 30 days after the date scheduled for the hearing when the postponement is sought.

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

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

The postponement request must contain the mailing address and email address of the person requesting the postponement. The ARB must respond in writing or by email to the postponement request not later than the 7th day after the date of receipt of the request.

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

A property owner or owner's agent who fails to appear at the hearing is entitled to a new hearing if the property owner or owner's agent 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.

The postponement request must contain the mailing address and email address of the person requesting the postponement. The ARB must respond in writing or by email to the postponement request not later than the 7th day after the date of receipt of the request.

7. Postponements Under Tax Code Section 41.45(g)

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

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

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 7th day after the date of receipt of the request.

9. Postponements Under Tax Code Section 41.66(i)

The ARB must schedule protest hearings filed by property owners or their designated agents under Tax Code Section 1.111 for a specific time and date. The ARB can schedule more than one protest hearing at the same time and date; however, a 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 7th day after the date of receipt of the request.

10. Postponements Under Tax Code Section 41.66(k)(k-1)

Once the ARB schedules a hearing by a specific panel, the ARB cannot reassign it to another panel without the consent of the property owner or designated agent. If the ARB reassigns a protest to another panel, a property owner or designated agent may agree to reassignment or request a hearing postponement. The ARB must postpone the hearing on that request. A change of panel members because of a conflict of interest, illness or inability to continue participating in hearings for the remainder of the day does not constitute panel reassignment.

A property owner or agent must consent to a special panel ARB hearing reassignment or request a postponement if they disagree with the reassignment. A change of special panel members because of a conflict of interest, illness or inability to continue participating in hearings for the remainder of the day does not constitute a special panel hearing reassignment.

The postponement request must contain the mailing address and email address of the person requesting the postponement. The ARB must respond in writing or by email to the postponement request not later than the 7th day after the date of receipt of the request.

IV. Conduct of ARB Hearings (formal hearings, not informal meetings between property owners and appraisal district staff) [Tax Code Section 5.103(b)(2), (9), and (10)]

1. Conducting Hearings Open to the Public

This introductory statement must read at the beginning of each hearing:

We are the appraisal review [board or panel] that will hear your protest today. We are not employees of the appraisal district. We are appointed to perform an independent review of your protest. You can complete a survey regarding your experience today [provide instructions on how to fill out the survey]. The survey is voluntary. You also have the right to appeal our decision. We will provide the appeal information to you with our determination.

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

ARBs should conduct most protest hearings in the following order:

- a. Commence the hearing and announce the assigned protest number, property location, property owner and other identifying information.
- b. Announce that, in accordance with Tax Code Section 41.45(h), the parties must provide all written and electronic material that has not been provided.
- c. State that the ARB members who are considering the protest have not communicated with anyone about the protest and have signed affidavits to that effect.
- d. Welcome the parties and remind them of the content of the hearing procedures, time limits for the hearing, and other relevant matters.
- e. Ask if any testifying witness holds a license or certificate from the Texas Appraiser Licensing and Certification Board and if the witness is appearing in that capacity.
- f. Inform witnesses that they must give all testimony under oath and swear-in all witnesses who plan to testify.
- g. Ask the property owner to decide if he/she wishes to present his/her evidence and argument before or after the appraisal district.
- h. If the property owner or agent presents his/her case first, he/she will present evidence (documents and/or testimony). If witnesses are present, the property owner or agent can examine the witnesses as part of the presentation of evidence. At the end of the presentation, the property owner or agent must state an opinion of the property's value (if applicable).
- i. Next, the appraisal district representative may cross-examine the property owner, the agent or representative and/or witnesses.
- j. If the property owner or agent presented his/her case first, the appraisal district representative will present evidence (documents and/or testimony) next. If witnesses are present, the appraisal district representative can examine the witnesses as part of the presentation of evidence. At the end of the presentation, the appraisal district representative must state an opinion of the property's value (if applicable).
- k. Then, the property owner or agent can cross-examine the appraisal district representative and/or witnesses.
- l. The parties cannot examine or cross-examine the ARB members.
- m. The party presenting its case first can offer rebuttal evidence (additional evidence to refute evidence presented by the other party).
- n. The other party can then offer rebuttal evidence.
- o. The party presenting its case first must make its closing argument and state the ARB determination being sought.
- p. The party presenting its case second must make its closing argument and state the ARB determination being sought.
- q. The ARB or panel chair must state that the hearing is closed.
- r. The ARB or panel must deliberate orally. No notes, text messages, or other forms of written communication are permitted.
- s. The ARB or panel chairman must ask for a separate motion for each matter that was the subject of the protest hearing. The motion should include the exact value or issue protested. The ARB must take a vote and a designated appraisal district staff person or ARB member must record it. The parties must make separate motions and the ARB must make separate determinations for each protested issue (i.e., excessive appraisal and unequal appraisal must have separate ARB motions and determinations).

Single-member panels must make a recommendation on each motion submitted under protest; however, the ARB will ultimately accept the panel's determination, make its own determination on the protest, or refer the matter for rehearing to a single-member panel composed of someone who did not hear the original protest.

Special panels appointed in certain counties must make a recommendation on each motion submitted under protest, however, the ARB will ultimately accept the panel's determination or refer the matter for rehearing to another special panel composed of members who did not hear the original protest. If the ARB does not have at least three other special panel members available, the ARB may make the determination.
- t. Thank the parties for their participation and announce the ARB determination(s) and that an order determining protest will be sent by certified mail or email in counties with populations greater than 120,000 where property owners can submit a request form for electronic delivery of the notice of determination from the ARB. Provide the property owner or agent documents indicating that the members of the board hearing the protest signed the required affidavit.

If the ARB members use computer screens during ARB hearings for reviewing evidence and other information, the ARB must make computer screens 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 ARB provide the property owner or agent with 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. The parties must direct all communications 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.

Tax Code Section 41.68 and Comptroller Rule 9.803 require that the ARB keep records for each ARB proceeding. 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 ARB secretary is responsible for ensuring proper record keeping, maintenance and retention.

2. Conducting Hearings by Telephone or Videoconference Call

Tax Code Section 41.45(n) allows a property owner initiating a protest to offer evidence or argument by affidavit without physically appearing. Tax Code Section 41.45(b-1) requires a property owner to request a telephone conference or video conference call hearing in writing at least 5 days before the hearing date if the property owner does not have an authorized representative, or 10 days before the hearing date if the property owner has an authorized representative.

To offer evidence or argument at a hearing conducted remotely, a property owner must submit a written affidavit of any evidence before the hearing begins. A property owner is responsible for providing access to a hearing conducted remotely to another person the owner invites to participate in the hearing.

Tax Code Section 41.45(b-2) requires the ARB to provide the telephone number for conducting the teleconference call or the URL address for conducting the videoconference (if offered in that county). The ARB must hold the hearing in a location with equipment that allows all ARB members and parties to the protest in attendance to hear and, if applicable, see the property owner's argument.

3. Conducting Hearings Closed to the Public.

Tax Code Section 41.66(d) states that hearings conducted under this chapter are open to the public. Tax code Section 41.66 (d-1) allows the hearing to be closed to the public by mutual agreement between the property owner and the chief appraiser.

The chief appraiser and the property owner must file a joint motion to request a closed hearing due to intent to disclose proprietary or confidential information that will assist the ARB in determining the protest.

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

The ARB secretary must keep a separate tape recording or written summary of testimony for the closed meeting in accordance with Comptroller Rule 9.803, generally. The proprietary or confidential evidence presented at the hearing giving rise to the closed hearing is confidential according to Tax Code Section 22.27. The ARB must mark as "confidential" and maintain it as confidential in the ARB records for proper handling. At the conclusion of the hearing, the ARB panel must confirm with the parties that all proprietary and confidential information has been appropriately identified by the ARB. The ARB members must maintain the confidentiality of the information and disclose only as provided by law.

After deliberation, the ARB must reconvene in open meeting and vote or take final action on the protest deliberated in the closed meeting. The ARB and parties cannot mention the proprietary or confidential information during the open meeting.

4. Right to Examine and Cross-examine Witnesses or Other Parties

Tax Code Section 41.66(b) states that "each party to a hearing is entitled to offer evidence, examine or cross-examine witnesses or other parties, and present argument on the matters subject to the hearing." The ARB 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 ARB should advise the parties in advance of any time limitations that the ARB intends to impose regarding the presentation of evidence.

5. Party's Right to Appear by an Agent

The designation of an agent made by Tax Code Section 1.111(b) requires written authorization on a form prescribed by the Comptroller and signed by the owner, a property manager authorized to act on behalf of the owner other than the person being designated as agent, and must clearly indicate that the person is authorized to act on behalf of the property owner in property tax matters relating to the property or the property owner. The designation may authorize the agent to represent the owner in all property tax matters or in specific property tax matters as identified in the designation.

6. Protest by Person Leasing Property

Tax Code Section 41.413 allows a person leasing property who is contractually obligated to reimburse the property owner for taxes imposed on the property to protest before the ARB the appraised value of the property if the property owner does not file a protest relating to the property. Under tax Code Section 41.413, the Lessee can designate another person to act as an agent with the same authority and limitation as an agent designated under Tax Code Section 1.11. Designate agents have the same authority and are subject to the same limitations as agents designated by property owners.

V. Evidence Considerations [Tax Code Section 5.103 (b)(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. To the extent possible, the ARB should advise the parties in advance of any time limitations the ARB intends to impose regarding the presentation of evidence and argument. The ARB should, schedule permitting, provide as much time as possible to each party to a hearing to fully present evidence and offer argument.

2. Prohibition of Consideration of Information Not Provided at the ARB Hearing [Tax Code Section 41.66(e)]

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 the ARB to consider any appraisal district record (i.e., appraisal roll history, appraisal cards), one of the parties must present it as evidence (e.g. chief appraiser, appraisal district representative, property owner, agent or witness) at the protest hearing.

3. Exclusion of Evidence [Tax Code Section 41.67(d), (e)]

If it is established during a protest hearing that the protesting party previously requested information under Tax Code Section 41.461 and that the opposing party did not deliver the information to the protesting party at least 14 days before the scheduled or postponed hearing, the opposing party cannot use or offer the requested information not made available 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.

Tax Code Section 41.67(e) prohibits the chief appraiser from offering evidence at a hearing in support of a modification or denial of an exemption or application unless: 1) the chief appraiser provided the reasoning for the modification or denial to the property owner in writing no later than the 14th day before the hearing date; and 2) evidence establishes that the additional reason was not known by the chief appraiser at the time the chief appraiser delivered the original notice of modification or denial.

VI. Other Issues [Tax Code Section 5.103(b)(17)]

1. Compliance with the Law, Integrity, and Impartiality

ARB members must comply with the law and always act 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

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

4. Confidential Information

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

5. Required Contents that Vary by ARB

The ARB's adopted hearing procedures must comply with Comptroller Rule 9.805 concerning ARB evidence exchange and retention and audiovisual equipment requirements. The rule requires that ARB procedures include specific items that may vary by ARB. The rule addresses:

- the manner and form, including security requirements, in which a person must provide the other party with evidentiary materials the person intends to offer or submit to the ARB for consideration at the hearing on a small, portable, electronic device;
- how to retain the evidence as part of the ARB's hearing record; and
- the audiovisual equipment provided by an appraisal district, if any, for use by a property owner or the property owner's agent.

This section of the ARB's hearing procedures must address each item required in Comptroller Rule 9.805.

Audiovisual Equipment

Bastrop Appraisal review board

1. Acceptable file formats include: PDF, Microsoft Word, Excel, PowerPoint and JPEG.
2. Acceptable Devices: Flash drives. **No cell phones or cell phone-based evidence may be provided.**
3. The property owner or representative may bring their own audiovisual equipment for their presentation, but must provide their own internet access. If needed, the property owner must arrange their own service provider for their connection. Property owner is not allowed to use BCAD's WIFI connections.
4. BCAD has a single PC in each BARB panel with a USB port.
5. The property owner or representative, may not access BCAD's network or internet connection nor any of BCAD's technology or equipment other than that made available under this section and described in the hearing procedures.

BARB procedures for telephone hearings

1. A property owner wishing to appear for a hearing by telephone conference call must:
 - A) Notify the appraisal review board in writing not later than the tenth day before the day of the hearing.
 - B) Provide any evidence in the form of an affidavit filed before the hearing begins.
2. The property owner should call 512-303-1930 approximately five minutes before the hearing is scheduled to start.
 - A) When the owners call is answered, the owner should be prepared to give:
 - i. The owners name.
 - ii. The protest/cause number(s) identifying the protest(s); and
 - iii. The telephone number at which the owner can be reached.
 - B) If a panel is not available to hold the hearing right away, the ARB member or staff member answering the call will advise the property owner that the owner may be placed on hold or may be instructed that the BARB member or

staff member will call the owner back when a panel is available. The owner is responsible for keeping the line clear and answering promptly when the ARB or staff member calls. If the ARB cannot reach the owner after two attempts, the owner will forfeit the opportunity to participate in the hearing by telephone.

- C) If a property owner not represented by an agent is made to wait more than two hours from the time scheduled for their hearing and the hearing has not begun, the owner may terminate the call. The owner should promptly call the ARB and state that they are exercising the right to request a postponement of the hearing.
 - D) The property owner is responsible for insuring a clear connection from their end of the telephone connection.
 - E) The property owner should use a landline telephone or, if the owner uses a cell phone, they should call from a place with a strong and reliable connection to their cellular network. A property owner using a VOIP telephone should ensure that the internet connection is fast enough to provide clear transmission of sound without buffering.
 - F) The owner should separate themselves from any background noises such as televisions or loud pets, or any other noises that might interfere with the panels ability to hear and understand the owner.
 - G) If a call is dropped or if the property owner's speech is unintelligible, the ARB may terminate the call and either try to call the property owner or wait for the property owner to re-establish the call. If the connection cannot be reestablished within five minutes, the panel will proceed with the hearing and the owner will have no further opportunity to participate in the telephone hearing.
- 3. If the property owner provides documents, photographs, tables, or other items with their affidavit, the owner should label these items prominently with the first being labeled PO Exhibit 1, the second being labeled PO Exhibit 2, etc... If the owner wishes to emphasize certain portions of an item, the owner should highlight those portions or otherwise identify them with colored markings. When the appraisal district provides items to the property owner before or at the beginning of the hearing, the district should label those items prominently with the first being labeled AD Exhibit a, the second being labeled AD Exhibit b etc... During the hearing, the owner, the panel members, and the representative for the appraisal district should refer to the items by their exhibit numbers.
 - 4. A property owner may not offer evidence by telephone. Evidence includes facts and opinions. The owner may comment on evidence that is presented through an affidavit or by the appraisal district. Panel members will not ask a property owner to present evidence by telephone.
 - 5. The property owner is responsible for providing access to another person that the owner invites to participate in the hearing.