

**WALLER COUNTY APPRAISAL REVIEW BOARD
PROTEST HEARING PROCEDURES**

NOTIFICATION

In accordance with Texas law, a property owner may protest any of the nine issues listed below, in writing, each year, before the Appraisal Review Board (ARB). The written protest must be filed on or before May 31st or not later than the 30th day after the date a notice was delivered to the property owner. The nine issues to protest are: 1) determination of appraised value of the owner's property; 2) unequal appraisal of the owner's property; 3) inclusion of the owner's property on the appraisal records; 4) denial of a total or partial exemption; 5) denial of agricultural, open-space or timber property; 6) failure to send required notice- 41.411; 7) owner's name or property description is incorrect; 8) determination that a change of use of land has occurred as it relates to agricultural , open-space or timber valuation; 9) any other action of the Chief Appraiser, appraisal district or Appraisal Review Board that adversely affects the property owner. If you protest for any of the above reasons, you will be sent a hearing notification which schedules your hearing at least 15 days in advance. You may waive your right to 15 days notice and will be scheduled for an earlier hearing if time is available. You must file a written protest and if you do not receive a hearing notification within a reasonable time period, you should contact the appraisal district. Many protests can be resolved in an informal hearing with a district appraiser, provided the property owner supplies documentation to support his/her claims. **For an informal hearing, the property owner may visit with an appraiser about their property any day. No appointment is necessary as it is a first come, first serve basis; however, it would be appreciated if the taxpayer would make an appointment prior to your formal hearing date.** If you and the appraiser reach an agreement you will both sign a consent form and the value agreed upon will be the final value. If resolution of the protest cannot be reached at the informal hearing, you will then need to appear before the ARB at your scheduled hearing time.

THE APPRAISAL REVIEW BOARD (ARB)

Beyond informal hearings, protests will be heard by the ARB. The ARB is mandated by state law to begin hearings by May 15th or as soon thereafter as practicable and to conclude them by July 20th. Members of the ARB are not employees or officers of any political subdivision that assesses or collects property taxes, nor are they employees or officers of the appraisal district. There are 4 ARB members appointed. They are a citizenry body who has been appointed to impartially resolve protests filed by property owners within the appraisal district. The ARB reviews property value protests, total and partial exemption applications, applications for productivity valuation, ownership and situs questions. **The ARB cannot hear matters concerning tax rates, the amount of taxes due, the ability to pay taxes or the manner in which tax monies are spent.** ARB members have no responsibility for, control over, appraisal district operations or its budget. For that reason, these topics may not be included in your protest. Throughout the year, the ARB holds meetings to handle business brought before it.

FORMAT OF HEARINGS

A hearing before the ARB is not as formal as a court of law hearing; however, certain procedures must be followed. The ARB uses Robert Rules of Order, Uniform Code of Parliamentary Procedures, when conducting its hearings. The hearing is open to the public and is generally held before a four-member panel that will hear evidence from both the property owner and the appraisal district and will arrive at a ruling. After introductions of ARB members and witnesses, and the identification of the property at issue, the chairperson of the hearing swears or affirms all witnesses. All ARB members participating in the hearing must sign an affidavit stating that they have not communicated with any other person regarding the hearing. You may designate, in writing, another person to represent you in the hearing by filing an "Appointment of Agent" form with the appraisal district before the hearing. These forms are available at the district office. You or your authorized agent may then offer your evidence and explanations. Anyone representing a property owner before the ARB must have written authorization from the property owner to do so. A representative of the appraisal district then offers evidence and explanations. Both parties have the right to examine, cross-examine and rebut evidence presented. Hearings may be videoed as long as it does not impede or disrupt the conduct of the hearings.

EVIDENCE CONSIDERED AT HEARINGS

The information and comments you bring must be strictly in keeping with only the matter stated in your Notice of Protest. Your property was appraised as of January 1, and facts and conditions must be given as of that date. If your property suffered some loss of value after that date, that fact will not be relevant. You may testify orally or by sworn affidavit. All oral testimony must be given under oath. If you cannot attend the hearing at the scheduled date and time, you should consider presenting your evidence in the form of an affidavit by mail. It must identify you as the property owner, show your address, the account number and property description, as well as the date and time of the hearing. The affidavit must be executed before a Notary Public or other public official who is authorized to administer oaths. For an affidavit to be considered, it must arrive at the ARB office **PRIOR TO THE DATE AND TIME OF THE HEARING**. The ARB has the right to know relevant facts concerning a protested property and may subpoena information and records when deciding a protest. By law, a copy of all evidence submitted to the ARB must be retained. Therefore, the ARB will not accept evidence presented on DVD, CD-ROM, memory cards, PCs, PDAs, video recorders, projectors, digital cameras, cell phones or any other medium that cannot be retained and copied for permanent record.

GUIDELINES FOR PROTESTS/STANDARDS OF DOCUMENTATION

The ARB has adopted Standards of Documentation which outline the types of evidence and information for hearings. These guidelines will help you present your case to either a district appraiser and/or the ARB.

Prepare a simple, but well-organized, presentation by writing down key facts and figures in logical order. The ARB must make a decision on your protest based on the evidence presented at the hearing. **Bring the original and one copy of each document you want the Board to consider to the hearing. The original copy will be retained by the ARB for its official records.** If your protest is well supported by factual data, your chances for remedy are greater since the ARB can quickly and easily understand your arguments. The most persuasive evidence you can present is documented physical evidence including: appraisals, sales contracts, certified copies of closing statements, plats, photographs showing unusual deterioration, estimates of repairs, and other documents concerning the physical condition and value of the property. Comparable sales for value protests should have occurred near January 1 of the year in question and include such information as square footage, lot/land size, type of construction, age of the property, and sales from areas/subdivisions similar in characteristics. If your property is leased, income and expense statements, profit and loss statements and rent rolls are relevant. If the property is business personal property, documents such as CPA statements, audits, balance sheets, IRS returns (Form 1040, Schedule c: Form 4562), inventory records, receipts, invoices, and leases pertaining to the property and rendition forms are required sources of evidence.

The following evidence should be provided concerning unequal of Appraisal issues: The appraisal ratio of the property is equal to or less than the median level of appraisal of a reasonable and representative sample of other properties in the appraisal district; the appraisal ratio of the property is equal to or less than the median level of appraisal of a sample of properties in the appraisal district consisting of a reasonable number of other properties similarly situated to, or of the same general kind of character as, the property subject to the protest; or the appraised value of the property is equal to or less than the median appraised value of a reasonable number of comparable properties appropriately adjusted.

Be direct, concise, and honest. Stress facts and circumstances which support your protest. The property owner who simply say, "This appraisal seems awfully high to me" is not likely to prevail. The fact that your property is appraised at a value greater than your neighbor's does not prove that your property was appraised erroneously. Values from prior years or the decision of previous ARB's does not bind the current ARB. Each tax year stands alone.

LENGTH OF HEARINGS

Hearings before the ARB are held from May 15 to July 20 from 8:00 a.m. to 5:00 p.m. each day. The ARB must hear a large number of protests in a relatively short time. The ARB must submit the appraisal records to the Chief Appraiser by July 20th. Consequently,

the ARB must be fairly rigid in maintaining its schedule. The ARB cannot set each protest hearing at a time that is convenient for the property owner. Usually the ARB hearing is scheduled for 15 minutes. The ARB allows the property owner 5 to 7 minutes to present relevant evidence and then the appraisal district is allotted the same amount of time. The ARB may set other time limits for the hearing based on the size and complexity of the property at issue. One Saturday hearing is offered upon request.

Hearings are scheduled at two specific times; 9:00 a.m. and 1:00 p.m. The hearings are heard on a first come first serve bases. Failure to appear at your hearing in person, by mailing a sworn affidavit containing evidence to support your protest, or by authorized agent or representative, could result in the denial of your protest.

ARB DECISIONS

When the ARB has heard all testimony and examined all evidence presented on a protest, it makes its recommendation to maintain, lower, or raise the value accordingly. The ARB will hear and make its recommendation on all protest scheduled before it. The final decision of the ARB, known as the Notice of Final Order, is issued in writing and provided to both the appraisal district and the property owner or his/her authorized agent by certified mail. The written orders direct the Chief Appraiser to make the appropriate changes to the district's current appraisal records. A copy of the final Order from the formal hearings is signed by the ARB Chairman and specifies the ARB's disposition of the protest. A property owner has the right to appeal the ARB decision to Binding Arbitration or to District Court.

RESCHEDULING HEARINGS

ARB hearings, not represented by a tax consultant, may be rescheduled once without demonstrating any cause. The ARB will reschedule you at anytime determined by the ARB. Hearings will be rescheduled for only the following reasonable cause reasons: 1) being on active military duty; 2) being in the hospital or under doctor's care during the protest hearing period; 3) a death in the immediate family; 4) being on judicial or legislative service or in a pending court hearing; 5) failure to receive administrative due process; or 6) other matters of good cause as determined by the Board. The ARB must be notified of your request prior to the scheduled hearing date. The property owner must submit written documentation to verify their request to reschedule. For reasonable cause hearings, documentation must be received prior to the ARB approval of the appraisal records.