

HOOD ARB LOCAL HEARING PROCEDURES

A protest hearing is somewhat like, but far less formal than a trial in a court of law. Texas law prescribes certain rules and procedures to give everyone who appears before the Appraisal Review Board a reasonable opportunity to be heard and to ensure an impartial outcome. Most protest hearings are open to the public, and all testimony must be given under oath.

A property owner should bring at least five copies of any documents, photographs, or other evidence. Before the hearing or immediately after it begins, the parties (the property owner and the Appraisal District) must exchange copies of any evidence. Additionally, the ARB must retain a copy of each item of evidence for its hearing records as required by Rule 9.803 of the Texas Comptroller of Public Accounts. If either party is not satisfied with the exchange of evidence, that party should bring the matter to the attention of the ARB when the hearing begins. The additional copies are required so that the members of the ARB can see them while the parties are discussing them. The members can avoid wasting time by having to pass evidence around.

A protest hearing generally proceeds as follows:

If any member of the member of the ARB has a conflict of interest that would prevent the member from participating in the hearing, the member will report that conflict to the Chairman. If recusals by members leave the ARB without a quorum, the hearing may have to be postponed. A new hearing date will be set.

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

We are the appraisal review board that will be hearing your protest today. We do not work for the appraisal district. We are appointed to perform an independent review of your protest. You may complete a survey regarding your experience today [provide instructions on how to fill out the survey]. 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 will next follow these steps:

- a. Commence the hearing and announce the assigned protest number, property location and owner and other identifying information. The property owner or owner's agent, the District's appraiser, and any other witnesses will identify themselves.
- b. Announce that, in accordance with Tax Code Section 41.45(h), all written and electronic 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 (15 minutes) for the hearing, and other relevant matters. The ARB will identify the grounds of protest raised by the property owner.
- 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.
- 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.

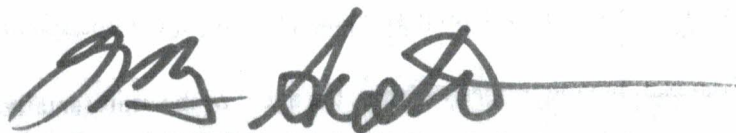
- k. Then, the property owner or agent may cross-examine the appraisal district representative and/or witnesses.
- l. Members of the ARB shall not be examined or cross-examined by parties.
- m. The party presenting its case first may offer rebuttal evidence (additional evidence to refute evidence presented 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 chair shall state that the hearing is closed.
- r. The ARB or panel shall deliberate orally. No notes, text messages, or other forms of written 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). (Single Panel hearings will have a recommendation to be voted on by the full ARB panel at a later date.)
- 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.

The Board will accept the following electronic file types on USB flash drives only: Pictures: .jpg, .jpeg, .bmp, tif; PDF: .pdf; Excel: .xls, .xlsx; Documents (Word, Text): .doc, .docx, .rtf, .txt. For security purposes, the electronic files on devices provided to the Board must be capable of being scanned or reviewed for the presence of any malicious software or computer viruses before acceptance by or exposure to the recipient's computer system. The Board will not accept or consider evidence on PCs, tablet computers, smart phones, PDAs, video recorders, projectors, digital cameras, cell phones or any other medium that cannot be retained by the Board.

The Board understands that District will be using audiovisual equipment during hearings. The Board also understands that District shall make the same or similar audiovisual equipment available for use at the hearing by the property owner or the owner's agent. The audiovisual equipment made available shall be capable of reading and accepting the same types of file formats and devices accepted by the Board. In the alternative, property owners and their agents may bring their own audiovisual equipment for. If the operation of audiovisual equipment at the hearing requires access to and connection with the Internet for the presentation, the parties must provide their own Internet connection.

The Board follows the requirements of the Texas Property Tax Code and the Model Hearing Procedures for Appraisal Review Boards published by the Office of the Comptroller of Public Accounts for the State of Texas. A copy of Taxpayers' Rights, Remedies Responsibilities is enclosed for your information if a copy has not previously been sent to you. Please refer to these publications for more information.

IF YOU WISH TO WITHDRAW A FORMAL HEARING BEFORE THE BOARD OR SEND AN AFFADAVIT OF EVIDENCE PLEASE SEND TO PROTEST@HOODCAD.NET.



Chairman, Appraisal Review Board

3-28-2022

Date

Hood ARB Telephone Hearing Procedure

1. A property owner wishing to appear for an ARB hearing by telephone must:
 - a. notify the ARB in writing not later than the **tenth (10th) day before the date of their hearing**; and
 - b. provide their evidence to the ARB in the form of an affidavit before their ARB hearing begins.
Property Owner's Affidavit of Evidence form 50-283 can be found on the Texas Comptroller's website. Property owners are strongly encouraged to file their affidavit at least 72 hours prior to their hearing.
 - i. **Affidavits may not be sent by fax, email or any other form of electronic delivery to the ARB and any sent by those methods will not be accepted by the ARB.**
 - ii. If a property owner's affidavit is sent first-class mail to the ARB, the mailing address is: Hood Appraisal Review Board • P.O. Box 819 • Granbury, Texas • 76048;
 - iii. If a property owner's affidavit is hand delivered or sent by common carrier to the ARB, the address is: Hood Appraisal Review Board • 1902 W. Pearl St. • Granbury, Texas • 76048;
 - iv. Property owners are encouraged to send their affidavits using a method that provides proof of delivery. To help facilitate accurate processing "ATTENTION-Telephone Hearing Request" should be prominently displayed on the outside of the envelope; and
 - v. If a property owner provides documents, photographs, tables or other items with their affidavit, those items should be clearly labeled and easy to follow.
2. **Telephone hearings will be limited to ten accounts per day for time constraints.**
3. The property owner should call (817-573-2471) approximately five minutes before their hearing is scheduled to start. If the property owner does not call shortly before the scheduled hearing time, the ARB will conduct the hearing(s) via appearance by affidavit or if no affidavit has been submitted, the ARB will dismiss the protest for failure to appear.
4. When the property owner's call is answered, the property owner should be prepared to give:
 - a. The owner's name;
 - b. The account number(s) identifying the property owner's protest(s); and
 - c. The telephone number at which the owner can be reached.
5. If the ARB 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 property owner may be placed on hold or explain that the ARB will call the property owner back when the ARB is available. If the property owner has to wait more than two hours from the scheduled time to start, he/she may request a reschedule. The property owner is responsible for keeping the line clear and answering promptly if the ARB calls. If a connection with the property owner cannot be established or is lost during a hearing and cannot be reestablished within a few minutes, the ARB will proceed with the hearing and the property owner will have no further opportunity to participate in the hearing by telephone. In that event, the ARB's decision will not be changed even if the owner successfully contacts the ARB by telephone at a later time.
6. A property owner may not offer evidence by telephone. Evidence includes facts and opinions. The property owner may comment on evidence that is presented through an affidavit or by the Appraisal District. ARB members will not ask a property owner to present evidence by telephone.