

APPRAISAL REVIEW BOARD OF WICHITA COUNTY HEARING PROCEDURES

I. ARB Membership - [Tax Code Section 5.103(b)(16), (15), and (12)]

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

2. Conflicts of Interest - Each ARB member is responsible for ensuring that he or she does not have any conflict of interest that results in ineligibility to serve on the ARB or restricts or prohibits the ARB member's participation in ARB activities, such as participation in the determination of a taxpayer protest. An ARB member must promptly report any conflict of interest to the ARB chair in addition to any other individual or entity as may be provided by law. The chair shall ensure prompt notification of reported conflicts of interest to the appropriate individuals.

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

ARB members must remember that while Local Government Code Chapter 171 addresses matters of "substantial interest," Tax Code Section 41.69 applies to any protest in which an ARB member is interested (i.e. there is no requirement under Tax Code Section 41.69 that the interest be substantial). Therefore, while a conflict of interest under Local Government Code Chapter 171 may not prohibit an ARB member from participation in a protest, Tax Code 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 shall immediately contact the ARB chair to address the matter. In the recusal process, the ARB member may not 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 shall not engage in prohibited ex parte or other communications. If an ARB member is approached by one or more individuals that appear to be engaging or attempting to engage in a prohibited communication, the ARB member shall immediately remove himself or herself from the conversation.

II. ARB Duties - [Tax Code Section 5.103(b) (1), (5), and (6)]

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

2. Notices Required under the Property Tax Code - Each ARB member is responsible for obtaining and maintaining familiarity with notices required under the Property Tax Code. If an ARB member has reason to believe that any notice that is required by law to be provided by the ARB is not being provided or does not meet the requirements of applicable law, the ARB member shall promptly notify the ARB chair. The ARB chair shall 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 should be carefully considered. Additionally, 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.

III. ARB Hearings (formal hearings, not informal meetings between property owners and appraisal district staff) - [Tax Code Section 5.103(b)(3), (4), (7), and (14)]

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

3. Scheduling Hearings for Multiple Accounts - If requested by a property owner or the designated agent, hearings on protests concerning up to 20 designated properties shall be scheduled to be held consecutively on the same day by the ARB. 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." More than one such request may be filed in the same tax year by a property owner or the designated agent. Also pursuant to Tax Code Section 41.66(j), the ARB may schedule hearings on protests concerning more than 20 properties filed by the same property owner or 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 Section 41.66(j).

4. ARB Panel Assignments - If an ARB sits in panels as authorized by Tax Code Section 41.45(d), protests shall be assigned randomly, except that the ARB, with or without clerical assistance from the staff of the appraisal district, may consider the type of property or the protest grounds in order to assign the protest to a panel with members who have particular expertise.

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

5. Postponements Under Tax Code Section 41.45(e) - A property owner who is not represented by an agent under Tax Code Section 1.111 is entitled to one postponement of a hearing without showing cause, if the request is made before the date of the hearing. The request may be made in writing, including by facsimile transmission or electronic mail, by telephone, or in person to the ARB, an ARB panel, or the ARB chair. If the hearing for which the postponement is requested is scheduled to occur before the next regular meeting of the ARB, the chair or the chair's representative may take action on the request for postponement without the necessity of action by the full ARB. Unless the date and time of the hearing as postponed are agreed to by the ARB chair or the chair's representative, the property owner, and the chief appraiser, the hearing may not be postponed to a date less than five or more than 30 days after the date scheduled for the hearing when the postponement is sought.

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

In addition and without limit, the ARB shall postpone a hearing if the chief appraiser consents to the postponement. The request may be made in writing, including by facsimile transmission or electronic mail, by telephone, or in person to the ARB, an ARB panel, or the ARB chair. If the hearing for which the postponement is requested is scheduled to occur before the next regular meeting of the ARB, the chair or the chair's representative may take action on the request for

postponement without the necessity of action by the full ARB. Unless the date and time of the hearing as postponed are agreed to by the ARB chair or the chair's representative, the property owner, and the chief appraiser, the hearing may not be postponed to a date less than five or more than 30 days after the date scheduled for the hearing when the postponement is sought.

6. Postponements Under Tax Code Section 41.45(e-1) - A property owner or a person designated by the property owner as the owner's agent to represent the owner at the hearing who fails to appear at the hearing is entitled to a new hearing if the property owner or the owner's agent files, not later than the fourth day after the date the hearing occurred, a written statement with the ARB showing good cause, as defined in Tax Code Section 41.45(e-2), for the failure to appear and requesting a new hearing.

7. Postponements Under Tax Code Section 41.45(g) - The ARB must postpone a hearing to a later date if:

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

8. Postponements Under Tax Code Section 41.66(h) - The ARB shall postpone a hearing (one time only) if the property owner 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 request for postponement must contain the mailing address and email address of the person requesting the postponement. The ARB shall respond in writing or by email to the request for postponement not later than the seventh day after the date of receipt of the request.

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

10. Postponements Under Tax Code Section 41.66(k) - If a protest is scheduled to be heard by a particular panel, the protest may not be reassigned to another panel without the consent of the property owner or designated agent. If the ARB has cause to reassign a protest to another panel, a property owner or their designated agent may agree to reassignment of the protest or may request that the hearing on the protest be postponed. The ARB shall postpone the hearing on that request. A change of members of a panel because of a conflict of interest, illness, or inability to continue participating in hearings for the remainder of the day does not constitute reassignment of a protest to another panel. The request for postponement must contain the mailing address and email address of the person requesting the postponement. The ARB shall respond in writing or by email to the request for postponement not later than the seventh day after the date of receipt of the request.

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

1. Conducting Hearings Open to the Public - This introductory statement should be read at the beginning of each hearing:

We are the appraisal review 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 [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 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.
- 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).
- 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.

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.

2. Conducting Hearings by Telephone Conference Call - A property owner initiating a protest is entitled to offer evidence or argument by affidavit without personally appearing. To appear at a hearing by telephone conference call, a property owner must notify the ARB by written request not later than the 10th day before the date of the hearing. To offer evidence or argument at a hearing conducted 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 by telephone conference call to another person the owner invites to participate in the hearing.

The property owner is responsible for ensuring a clear connection from his/her end of the telephone connection;

- a. The property owner should use a land-line telephone or, if the owner uses a cell phone, he/she should call from a location with a strong, reliable connection to a 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.
- b. The owner should separate himself/herself from background noises like televisions, barking dogs, or noises that might interfere with the panel's ability to hear and understand the owner.
- c. If a call is dropped or if the property owner's speech is garbled or unintelligible, the ARB panel may terminate the call and either try to call the property owner back or wait for the property owner to call again. 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 hearing by telephone. The hearing time will not be extended if the call is disconnected.
- d. During an attempt to establish a reconnection, the hearing will continue but no evidence, argument or discussion will take place. If no reconnection is established, the panel will conduct the hearing(s) via appearance by affidavit or if no affidavit has been submitted, the panel will make a recommendation with the information, evidence and testimony available within the hearing.

The property owner should call (940-264-1177) approximately five minutes before the hearing is scheduled to start. If the property owner does not call shortly before the scheduled hearing time, the panel will conduct the hearing(s) via appearance by affidavit or if no affidavit has been submitted, the panel will dismiss the protest for failure to appear.

When the owner's call is answered, the owner should be prepared to give:

The owner's name, the account number(s) and the telephone number at which the owner can be reached.

If a panel is not available to hold the hearing right away, the ARB or staff member answering the call will advise the property owner that the owner may be placed on hold or explain that the ARB will call the owner back when the panel is available. The owner is responsible for keeping the line clear and answering promptly when the ARB calls. If the ARB cannot reach the owner, the owner will forfeit the opportunity to participate in the hearing by telephone. The panel will conduct the hearing(s) via appearance by affidavit or if no affidavit has been submitted, the panel will make a recommendation with the information, evidence and testimony available within the hearing.

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.

The evidence you intend to discuss must have been provided to the Appraisal District in advance of your hearing. It is **STRONGLY RECOMMENDED** that the owner's evidence be clearly numbered or labeled so that the ARB members are able to quickly identify what document the owner is referencing.

If the panel determines that the property owner has wholly or partially forfeited the right to participate in a hearing by telephone, the panel will proceed to hear or dismiss the protest without the participation or further participation of the property owner. The panel's decision will not be changed even if the property owner successfully contacts the ARB by telephone at a later time

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

The 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 proprietary or confidential evidence presented at the hearing giving rise to the closed hearing is confidential according to Tax Code Section 22.27 and shall be marked as "confidential" and maintained as confidential in the ARB records for proper handling. At the conclusion of the hearing, the ARB panel shall confirm with the parties that all proprietary and confidential information has been appropriately identified by the ARB. The confidentiality of the information must be maintained by the ARB members and disclosed only as provided by law.

After deliberation, the ARB shall reconvene in open meeting and vote or take final action on the protest deliberated in the closed meeting. There must be no mention of the proprietary or confidential information during the open meeting.

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 may not prohibit this entitlement in any way; however, it may enforce time limits and dictate the order of ARB hearings for witness examination and cross-examination. To the extent possible, the parties should be advised in advance of any time limitations the ARB has determined to impose regarding the presentation of evidence.

5. Party's Right to Appear by an Agent - The ARB shall accept and consider a motion or protest filed by an agent if an agency authorization is filed at or before the hearing on the motion or protest. The ARB may not require that an agency authorization be filed at an earlier time. The ARB may not require a person to designate an agent to represent the person in a property tax matter other than as provided by Tax Code Section 1.111.

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 may not prohibit a party's right to offer evidence and argument. However, the ARB may enforce time limits and dictate the order of ARB hearings. 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. Prohibition of Consideration of Information Not Provided at the ARB Hearing - In a protest hearing, the ARB will not consider any appraisal district information on a protest that was not presented to the ARB during the protest hearing. In order for any appraisal district record (i.e., appraisal roll history, appraisal cards) to be considered by the ARB, it must be presented as evidence by or on behalf of a party (e.g. chief appraiser, appraisal district representative, property owner, agent, or witness) at the protest hearing.

3. 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 may not be used or offered in any form as evidence in the hearing. The ARB shall make a determination to exclude evidence under Tax Code Section 41.67(d) only if evidence presented at the hearing establishes that: (1) the information sought to be excluded as evidence was not 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.

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

1. Compliance with the Law, Integrity, and Impartiality - Members of the ARB shall comply with the law and should act at all times in a manner that promotes public confidence in the integrity and impartiality of the ARB.

2. Patience and Courtesy - ARB members must be patient, dignified, and courteous to parties appearing before the ARB.

3. Bias or Prejudice - Members of the ARB shall perform their ARB duties without bias or prejudice.

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

5. ARB Evidence Exchange, Retention and Audiovisual Equipment Requirements – Before or immediately after an ARB hearing begins, the appraisal district and the property owner or the owner’s agent shall provide the other party with a duplicated set of evidence the person intends to offer or submit to the ARB for consideration. One set of the evidence is to be exchanged with the other party and another set is to be retained by the ARB. The duplicated evidence shall be produced in either paper or electronic form.

Evidence produced in electronic form may be produced on a portable electronic device such as a CD/DVD or USB drive. Files on these devices shall 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. Electronic files will be accepted in the following formats: PDF, TIF, JPEG, Microsoft Word or Microsoft Excel. Electronic files may also be emailed to evidence@wadtx.com with the property identification number as the subject line of the email.

The Wichita Appraisal District utilizes a Windows based personal computer system at ARB hearings and the same type of equipment is available for use by owners or their agents. Property owners and their agents may bring their own audiovisual equipment for their presentation at the ARB hearing but must provide their own Internet access, if needed, through their own service provider.

Property owners and their agents may not access the appraisal district’s network or Internet connection nor any of the appraisal district’s technology or equipment other than that made available as described above.

VII. Additional Adopted Procedures

1. Appeals to the Full ARB - The following rules apply to requests that the ARB reject a panel’s recommendation and that the full ARB rehear a protest, challenge or motion.

- A. All requests for such appeals must be submitted in writing to the Chair of the ARB, before the full ARB votes on a panel’s recommendation, setting forth all pertinent facts supporting the merits of such appeal. All requests must be made using the form: Request for Review of Panel Action.
- B. If the Chairman receives a request, the ARB will not vote on acceptance of the panel’s recommendation for the following five business days. The Chairman and other members may, to the extent that their schedules permit,

review the record of the hearing.

- C. Except in the situations mentioned below, the Chair will then bring the requests for such appeal before the full ARB. The Chairman may make a recommendation concerning whether the panel's recommendation should be approved. The ARB will discuss and vote on whether to accept the panel's recommendation or schedule another hearing.
- D. If the ARB does not accept the panel's recommendation, the matter will be scheduled for a new hearing as quickly as possible allowing proper notice to the parties. If the vote is to accept the panel's recommendation, an order determining the protest will be issued and the parties will be notified as soon as possible.

The ARB will not review a panel's actions if the request is based on inappropriate grounds, including the following:

- 1. the requesting party bases his/her request on reasons which are clearly inappropriate (e.g. dislike for the panelists who heard the protest, new facts or issues which the appellant wishes to raise subsequent to the panel hearings, etc.);
- 2. the requesting party bases his/her request on the premise that he/she was not well prepared for the panel hearing.

The intent of this policy is that appeals heard by the full ARB should be limited to those situations in which the rules and regulations of the ARB and/or the Texas Property Tax Code were not followed. By no means is the requesting party entitled to a rehearing due simply to dissatisfaction with the determination of the panel.

2. Grounds for Dismissal - The ARB shall dismiss protests or motions when:

- 1. The protest or motion is not timely filed;
- 2. The protest is not properly authorized by the property owner or;
- 3. The agent or fiduciary is required to have a current authorization form on file with the District but does not have such a form on file.
- 4. The agent or fiduciary is required to file a written statement under §1.111(j) of the Code, but has not filed such a statement.
- 5. A motion filed under Section 25.25(d) was the subject of a protest under Chapter 41 and was adjudicated and an Order was issued by the ARB, or a written agreement was signed between the property owner and the District.
- 6. A motion filed under 25.25(c) or 25.25(d) was filed and the property owner failed to comply with the payment requirements under Section 25.26 for the tax year in question.
- 7. A protest was filed under Section 41.411 and the property owner failed to comply with the payment requirements of Section 41.4115 for the tax year in question.

3. Public Relations - All contacts on matters and actions of the Appraisal Review Board by the news media will be referred and directed to the Chair of the ARB for comment on behalf of the Board.

4. Section 25.25(d)(1) and 25.25(d)(2) Calculations of One-third and One-fourth Over Appraised Value – In the case of property that **does not qualify as the owner's residence homestead** under Section 11.13, the certified appraised market value must exceed by more than thirty-three and one third (33 1/3) percent the **correct** appraised value to be eligible for correction. This is determined by establishing the correct value and dividing the original appraised value by the correct value. If the result is greater than 1.3333, the appraised value exceeds the correct value by more than 33 1/3% of the correct appraised value. In the case of property that **qualifies as the owner's residence homestead** under Section 11.13, the certified appraised market value must exceed by more than twenty-five (25) percent the **correct** appraised value to be eligible for correction. This is determined by establishing the correct value and dividing the original appraised value by the correct value. If the result is greater than 1.25, the appraised value exceeds the correct value by more than 25% of the correct appraised value.

5. Protest Forms Received - The Appraisal Review Board will not accept protests received by electrical transmission or facsimile unless filed electronically through the online portal. All protests must be written and physically delivered in person or by mail, courier, etc.

6. Lawsuit Service - According to Section 42.21(d) of the Code, the Appraisal Review Board may be served with process in civil suits by service on the Chair of the Appraisal Review Board. Since there is no official office for the Chair of the ARB on the district premises, certain members of the district staff are appointed as authorized agents on behalf of the Chair and the ARB to receive the suits. The office manager, director of operations, and/or administrative assistant of the district are hereby appointed by the ARB to receive the service of lawsuits on behalf of the Chair and the ARB.

Late Filed Protest - Good Cause

A property owner who files his notice of protest after the deadline but before the appraisal review board approves the appraisal records is entitled to a hearing and determination of the protest if he shows good cause as determined by the board for failure to file the notice on time per §41.44(b). In this situation, good cause is based on the following criteria:

- A. Death in the immediate family;
- B. Being in the hospital or having a member of the immediate family in the hospital, being under a doctor's care, or an extreme medical or family emergency, or illness requiring Doctor's care;
- C. Being on full time active duty in the United States armed forces outside Wichita County on the day on which the deadline passed and the property owner provides the appraisal review board with evidence of that fact through submission of a valid military identification card from the United States Department of Defense and a deployment order;
- D. Being involved in a legislative or judicial function (i.e.: jury duty, subpoenaed for court appearance, elected official serving a function in his/her capacity) or in a pending court hearing;
- E. Denial of administrative due process (i.e.: hearing notification or appraisal notice sent to wrong address or not sent at all, (if required), protest not scheduled, etc.).
- F. Other matters of good cause as determined by the ARB.

Hearing Postponement/ Failure to Appear Postponement – Good Cause §41.45 (3-2)

For purposes of Subsections (e) and (e-1), “good cause” means a reason that includes an error or mistake that:

- (1) was not intentional or the result of conscious indifference; and
- (2) will not cause undue delay or other injury to the person authorized to extend the deadline or grant a rescheduling.

Notice of Protest Hearing 41.46 (d) and (e)

As required by Section 41.46 (d) and (e), if requested by the property owner in their notice of protest under Section 41.44, the ARB shall deliver the notice of protest hearing by email or certified mail. If delivery by certified mail is requested by the property owner, the ARB requires the property owner to pay the cost postage as allowed under this section.