

APPRAISAL REVIEW BOARD OF WICHITA COUNTY HEARING PROCEDURES

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 the 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 the 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 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 [Tax Code Section 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 no 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 facsimile, 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 if the property owner or the designated agent shows good cause, as defined in Tax Code Section 41.45(e-2). The property owner or designated agent must request the postponement in writing, including by facsimile, 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 if the chief appraiser consents to the postponement. The chief appraiser must request the postponement in writing, including by facsimile, 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 file, 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 their agent can request to postpone a hearing if it is not started by an ARB panel or the full ARB within two hours of the scheduled hearing time. The postponement request must contain the mailing address and email address of the person requesting the postponement. The ARB must respond in writing or by email to the postponement request not later than the 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 that 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 be 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 (**15 minutes**), 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 electronically if requesting party has signed up for electronic communication as provided in TPTC Section 1.085. Provide the property owner or their agent documents indicating that the members of the board hearing their 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 notify the ARB by written request not later than the 10th day before the date of the hearing if the property owner intends

to appear remotely. 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 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 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 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 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 the ARB intends to impose regarding the presentation of evidence.
5. **Party's Right to Appear by 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**- A person leasing property who is contractually obligated to reimburse the property owner for taxes imposed on the property can file a protest if the property owner does not and to designate, under Tax Code Section 41.413, another person to act as his/her agent with the same authority and limitations as an agent designated under Tax Code Section 1.111.

V. Evidence Considerations [Tax Code Section 5.103(8), (11), and (13)]

1. **A Party's Right to Offer Evidence and Argument** - The ARB cannot prohibit a party's right to offer evidence and argument but may enforce time limits and dictate the order of ARB hearings. 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 Required by 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.

I. Other Issues [Tax Code Section 5.103(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. **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 each provide the other party with a duplicated set of the evidentiary materials the person intends to offer or submit to the ARB for consideration at the hearing. One set of these materials is to be exchanged with and retained by the other party, and another set of these materials is to be provided to and retained by the ARB as evidence for its records as required under §9.803 of this title (relating to Requirements for Appraisal Review Board Records). The duplicated material sets 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 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, Microsoft PowerPoint 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. Each evidence email should be less than 25MB to ensure all evidence can be received by our office.

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 property owners or their agents. The equipment is capable of reading and accepting the file formats listed above. 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. The appraisal district and the property owner or the owner’s agent may use audiovisual equipment with specifications that are different from those in the hearing procedures if the parties agree to do so in writing or verbally agree as shown in the audio recording of the hearing.

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. **Public Information/Open Records Requests** – All public information and open records requests related to the appraisal review board should be directed to the Public Information Officer of the appraisal district.
5. **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.
6. **Protest Forms Received** - The Appraisal Review Board will not accept protests received by electronic transmission or facsimile. Electronic protests must be filed through the online portal. If the protest is not filed through the online portal, it must be written and physically delivered in person or by mail, courier, etc.
7. **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 chief appraiser, deputy chief appraiser, 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.
8. **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.

- 9. Hearing Postponement/ Failure to Appear Postponement – Good Cause §41.45 (e-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.
- 10. Notice of Protest Hearing 41.46 (d)** - As required by Section 41.46 (d), 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 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.