

COMAL APPRAISAL REVIEW BOARD
FORMAL HEARING PROCEDURES

PLEASE READ THIS PRIOR TO YOUR HEARING

Unless waived by the property owner, the Chief Appraiser shall deliver the notice of hearing providing the time, date, and place of the protest hearing and of the taxpayer's entitlement to a postponement of the hearing by first-class mail at least 15 days before the scheduled hearing date. Additionally, the Chief Appraiser will deliver a copy of the Texas comptroller's Property Tax Remedies publication and a copy of these hearing procedures to the protesting party at least fourteen (14) days before the scheduled hearing. By delivery of these hearing procedures, the Chief Appraiser informs the property owner of his/her right to inspect the data, schedules, formulas, and other information that the Chief Appraiser plans to introduce at the hearing. Upon written request this data may be obtained for a fee not to exceed \$15.00 for each residential property and \$25.00 for each non-residential property. All requests will be processed upon the receipt of written notification. Delivery will be subsequent to a reasonable period of time to prepare the data. Preparation time may vary due to the number of requests.

You should provide written evidence and/or documentation to support your protest. A laptop computer, connected to the hearing room display, is available for your use should you wish to make a digital presentation. This computer is loaded with the Microsoft Office software suite so your presentation must be compatible with this software. Bring your presentation in on a USB compatible thumb drive or CD/DVD disc. You may contact the appraisal district if you have any questions regarding use of laptops. Any evidence submitted must remain with the Appraisal Review Board records. It is requested that five (5) copies of any written evidence be presented at the time of check-in for the hearing. If photographs are submitted as evidence, one (1) copy will be adequate. If you use our laptop to present your evidence we require one paper copy for our records at check-in; otherwise the evidence presented digitally will not be considered. All evidence submitted to the Appraisal Review Board will be kept as part of the record.

You may:

- Attend your hearing in person,
- Authorize in writing someone to appear for you,
- Provide your written evidence or argument by affidavit. An affidavit is a notarized document.

The appraisal review board does not work for the appraisal district. It is appointed to perform an independent review of your protest. At the end of the hearing, you may complete a voluntary survey regarding your experience. You may have the right to appeal our decision. Appeal information will be provided to you with our determination.

If someone is representing you, he/she must present written authorization before the hearing can continue. Without this authorization, your case will be dismissed.

Conduct of hearings: The ARB will follow the Texas Comptroller's Model Hearing Procedures for ARBs. For brevity's sake only applicable sections are included in this document. A full copy is available at the Appraisal District office or online at <http://www.comalad.org>. Hearings will be open to the public except as permitted by Tax Code Sections 41.66(d) and (d-1). The entire hearing is generally limited to 15 minutes.

For most protest hearings, the ARB Chairperson or Panel Chairperson will conduct the hearing in the following order:

- a. 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 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. Unless both parties otherwise agree, the property owner (or agent, as applicable) shall present his/her case first.
- 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 chairman shall state that the hearing is closed.
- r. The ARB or panel shall deliberate orally. No notes, text messages, or other form of 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,

All appeals to be heard during normal business hours, Monday through Friday will be scheduled by date,

hour, and location of hearing. More than one protest may be scheduled for hearings at the same time and date.

All appeals heard in the evening, Saturday, or Sunday will be scheduled by name, date, location and time the Appraisal Review Board opens the hearing session. Hearings will be conducted in the order the property owner or agent signs in.

Hearing Postponements:

- A property owner who is not represented by an agent entitled to one postponement without showing cause if the request is made before the date of the hearing. In addition, a property owner or his agent is entitled to an unlimited number of postponements if they show good cause for the postponement or the chief appraiser agrees to the postponement.
- The ARB shall postpone a hearing (one time only) if the property owner requests additional time to prepare for the hearing and establishes that the chief appraiser failed to comply with Tax Code Section 41.461. Only the property owner may request a postponement for this reason.
- If a hearing for a property owner 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.
- Contact the appraisal district by fax, email, telephone or in person to obtain a postponement.

Failure to appear. A property owner or his agent who fail to appear or provide evidence by affidavit at the time, date, and location of the scheduled hearing are declared a no-show. A property owner or his agent who fails to appear at the hearing is entitled to a new hearing if the property owner files, not later than the fourth business day after the date the hearing occurred, a **written statement** with the ARB showing good cause for the failure to appear and requesting a new hearing. Good Cause for the purposes of a postponement or failure to appear means a reason that includes an error or mistake that; was not intentional or the result of conscience indifference; and will not cause undue delay or other injury to the person authorized to extend the deadline or grant a rescheduling.

Burden of proof. The burden of proof varies depending on the type of protest. The more common protests are discussed below:

- **Appraised value is over market value:** The appraisal district has the burden of establishing the property's value by a preponderance of the evidence in all cases except in those instances addressed in Property Tax Code Section 41.43(a-1) - (a-4) in which the Appraisal District has burden of proof by clear and convincing evidence. The appraisal report and the appraiser must comply with the provisions of section 41.43 of the property tax code. Preponderance is not so much a measure of the amount but of the quality of the evidence.
- **Unequal appraisal.** The chief appraiser must establish one of the following to prevail:
 - The property's appraisal ratio is equal to or less than the median level of appraisal of a reasonable and representative sample of other properties in the district;
 - The property's appraisal ratio is equal to or less than the median level of appraisal of a sample of properties consisting of a reasonable number of other properties similarly situated to or of the same general kind or character; or
 - The property's appraised value is equal to or less than the median appraised value of a reasonable number of comparable properties appropriately adjusted.
- **Required Rendition.** In cases where the property owner fails to deliver a required rendition prior to the date of the ARB hearing, the property owner has the burden to prove the property's value.

A Written Board Order, sent by certified mail, will notify you of the Board's decision within 30 days of the hearing date. If you are dissatisfied with the Appraisal Review Board's decision, you have the right to appeal to District Court or binding arbitration outside the judicial system. Your appeal must be filed within 60 days if you plan to appeal to District Court or within 45 days if you are requesting binding arbitration of your receipt of the Board Order. The Board Order will contain additional detailed instructions, including your requirement to pay taxes to continue your right to appeal.

REMINDERS/HELPFUL HINTS

1. The State Comptroller's web site contains useful information to aid you in preparing for your ARB hearing.
2. Be on time for your hearing. Check in at the main entrance. Come early enough to have an informal meeting with an appraiser.
3. Bring required copies of your evidence.
4. Tell the ARB what outcome you are seeking. If you are protesting the value you should have a specific value in mind for your property.
5. If you cannot make your scheduled hearing call the appraisal office prior to the date of the hearing and request a postponement.
6. You should meet informally with an appraiser prior to your hearing to attempt to resolve your concerns. If you do not accept an offer made by an appraiser, the ARB is not required to honor that offer if you should choose to have a formal hearing. In short, the appraiser's offer is not a fallback position if the board does not rule in your favor.
7. You may request a copy of the appraisal district's evidence up to 14 days prior to your hearing. You must request it as they are only required to have it available for you 14 days prior to your hearing. They are not required to automatically send it to you.
8. Evidence.
 - a. Your evidence should support the reason for protest checked on the notice of protest form or letter. The two most common protests are "value is over market value" and "is unequal compared with other properties". Examples of evidence for an over market protest include sales information for similar properties sold during the appropriate time frame. Examples for an unequal with other properties evidence includes appraised value for similar properties in your neighborhood or area. In both cases the similar properties should be adjusted for differences. Evidence which does not support the reason for protest will receive little if any consideration or may not be allowed by the Board.
 - b. Bring anything you think will help explain your position. Examples include, but are not limited to; pictures, complete closing statements, cost estimates from a reputable company to fix major defaults (e.g. cracked slab, failing roof, etc.), a fee appraisal of your property. If you bring in comparable sales, they should be from the required time frame. 2017 appraised values are as of January 1, 2017 and determined by sales during calendar year 2016. Your comparable sales should be primarily from 2016. An argument based solely on cost per square foot is not considered the best evidence because it does not account for differences in the properties.
9. If possible attend an ARB hearing prior to your scheduled hearing. All hearings are open to the public and you may observe as many as you wish.
10. Turn off your cell phone during the hearing.

Revised 4/19/17