

**LIBERTY COUNTY APPRAISAL REVIEW BOARD (ARB)
HEARING PROCEDURES**

The order of the proceedings shall be as follows:

1. All witnesses will be sworn in (**Texas Property Tax Code-See. 41067 (a)**)
2. At the beginning of a hearing, each member of the ARB must sign an affidavit of non-communication with the taxpayer of District concerning the property under protest (**Texas Property Tax Code-See. 41.66 (f)**). Any Member in violation of **this** section must be excused from the hearing.
3. The appraisal records for the property or properties to be heard will be admitted into the records.
4. Property owner/agent and Chief Appraiser will exchange copies of written material to be offered as evidence. It is our recommendation to the property owner/agent that he/she have available two (2) additional copies of the evidence that will be presented; one copy each for the Appraisal Review Board members and the Chief Appraiser. All evidence presented will be retained by the board, including original pictures, correspondence, affidavits and **other** documents.
5. The Taxpayer or the taxing unit (or the representative of either) will state the nature of the complaint and present whatever evidence or argument seen **fit**.
6. The Appraisal office will present its evidence and argument. The burden of proof shifts to the Appraisal District on Protest of Unequal Appraisal (**Texas Property Tax Code-See. 41.43**).
7. Each party will be allowed to examine or cross-examine witnesses about matters pertinent to the hearing. Each party will direct their questions to the Board Chairman. The Chairperson of the ARB may limit questioning which he/she considers irrelevant or too lengthy (**Texas Property Tax Code-See. 41.45 (b)**).
8. Both parties will be allowed to make a closing statement.

Procedures of hearings may be altered when deemed advisable by the Board.

TESTIMONY

The Board may exclude irrelevant testimony and **may** instruct a witness to confine their testimony to matters pertaining to the issues before the Board.

2. Any Board Member hearing the case may examine any witness testifying before the Board and may question any of the parties appearing before the Board, after having been sworn in.

ADMISSION OF DOCUMENTARY EVIDENCE

Any party **may submit** evidence in documentary **form** by submitting the original **copy of the** document.

2. Any party wishing to submit a copy of a document must request that the Board rule that the copy is admissible. The Board may admit the copy into evidence only where the Board determines that the original document is not readily available (**Texas Property Tax Code-See. 41.67 (b)**).
3. Offers made by Appraisal District during the Informal Hearing process are inadmissible as evidence at the Formal Hearing before the ARB.
- 4.

AFFIDAVITS IN LIEU OF PERSONAL APPEARANCE

A property owner may appear by affidavit instead of appearing personally or by agent. An affidavit must be considered by the Board if: (1) It contains statements that evidence or argument presented in the affidavit is true and correct; (2) It is attested before an officer to administer oaths (such as Notary or Judge); (3) It is submitted to the Board hearing the protests before it begins the hearing on the protest (**Texas Property Tax Code-See. 41.45 (b)**).

ISSUANCE OF SUBPOENA

1. The Board, in its motion or at **the** request of a party, may subpoena witness or books, records, or documents on property or accounts which protests **are filed (Texas Property Tax Code-See. 41.61)**.
2. A party to a hearing or proceedings of the Board must make a request for subpoena in writing **(Texas Property Tax Code-See. 41.61 (b))**.
3. The Board may not issue a subpoena until a good cause hearing is held **(Texas Property Tax Code-See.41.45 (b))**.

HEARINGS OF A TAXPAYER PROTESTS

The Board will conduct hearings or protests by taxpayers. This "I be done using the rules regarding the procedures of hearings. Each hearing is limited to fifteen (15) minutes per parcel for residential of personal property. Commercial hearings shall not exceed thirty (30) minutes. Should there be multiple properties, each account will be limited to ten (10) minutes per parcel. The Board may waive the time limit at its discretion. If the taxpayer initiates a protest, **the** Board must hear the same **(Texas Property Tax Code- See. 41.44 (a))**.

2. A property owner who **files** a Notice of Protest after the deadline established by **Texas Property Tax Code-See. 41.44 (a)**, but before the Board approves the appraisal records, is entitled to a hearing **if** detemiined that the property owner can show good cause for failure to **file** the Notice in a timely manner.
3. The Board hearing the protest must accept as evidence a property owner's sworn affidavit of evidence and testimony if such affidavit is submitted to the Board by delivery to the Appraisal District prior to the hearing **(Texas Property Tax Code-See. 41.45 (b))**.
4. TheARB may not consider appraisal done in a private capacity by the Chief Appraiser or a relative in the 2 adegree of affinity or consanguinity.
5. The Board must give the taxpayer a written notice of the decision of the Board.
6. No-shows should only be rescheduled in case of illness, hospitalization, jury duty or mechanical problems that nught mterfere with appomtruent time.
7. The Board will postpone a hearing for 5-15 days if either the property owner (or his agent) shows good cause or the Chief Appraiser consents. No additional notice is required. The Board is required to postpone a hearing **if the** property owner or owner's agent is scheduled for a hearing in another country and the hearing notice's postmark is earlier than the hearing notice of Liberty's ARB **(Texas Property Tax Code- See. 41.45)**.
8. The Board Chair will be allowed to make and second motions during protest hearings.

EX PARTE CONTACT

The Board shall not consider any information on a protest that is not presented to the Board or its Panel during the protest hearing **(Texas Property Tax Code-See. 41.66)**. A member of the Review Board may not communicate with another person regarding any matter relating to a protest except for matters necessary for the scheduling of a hearing or in other proceedings before the Board at which the property is compared to other property or used in a sample or properties.

LATE PROTEST

Good cause for missing the May 31 protest deadline is limited to extended illness, jury duty, or hospitalization.