

CAMERON APPRAISAL REVIEW BOARD RULES OF PROCEDURES

I. OFFICERS

- I. A. The officers of the Cameron Appraisal Review Board are the Chairperson, the Vice-Chairperson, and the Secretary.
- I. B. The officers will be elected annually as soon as possible after reappointment and new board members are installed. The Chairperson and Vice-Chairperson, and Secretary shall be elected from the board members by a simple majority vote of those present and voting.
- I. C. The Chairperson will preside over the meetings of the board and perform such other responsibilities as these rules require.
- I. D. The Secretary shall be responsible for overseeing the keeping of minutes for all board meetings, for overseeing the keeping of all records of the board, and for determining that all notices by the board are sent. The Secretary may delegate in writing any of the above responsibilities to members of the Appraisal District staff provided by the Chief Appraiser for that purpose. The Secretary will preside at meetings when the Chairperson and Vice-Chairperson are absent. The Secretary will perform such other responsibilities as these rules and the law require.
- I. E. The Vice-Chairperson will perform the duties of the Chairperson in the absence of the Chairperson and assist the Chairperson in the performance of those duties at the Chairperson's request.

II. MEETINGS

- II. A. Robert's Rules of Order will govern the conduct of all meetings of the board other than hearings. Where Robert's rules are in conflict with the rules of this board, the rules of the board will govern. The person chairing the board or panel may vote or make motions on any matter.
- II. B. The Board will meet within ten (10) days after the date the Chief Appraiser submits the appraisal records to the Board to examine the records. The board will meet at any time at the call of the Chairperson [TAX CODE • 6.42 (b)]. A majority of the board may call a meeting of the board at any time.

II. C. The affairs of the Cameron Appraisal Review Board shall be governed by the laws contained in the Property Tax Code and by the rules and regulations as set forth in the State Comptroller's Property Tax Division Rules, unless otherwise addressed in the Board's Rules. These rules are not exclusive and are not intended as a limitation of the powers of the Cameron Appraisal Review Board in the exercise of its duty under law.

II. D The Board reserves the right to review and revise its Rules of Procedures at any time.

Any such revision will be acted upon approval by the majority of the Board in an Open Meeting pursuant to Texas Civil Statutes, Sec. 551.041.

Copies of such revisions will be made available to the public as soon as possible.

II. E. The Board will keep minutes of its meetings other than hearings. The minutes will constitute the record of meetings of the board.

II. F. The Chairperson shall schedule hearings by the board or panels of the Board. The Chairperson may delegate this responsibility to schedule hearings by the Board to members of the appraisal staff provided by the Chief Appraiser for that purpose.

III. QUORUM

III. A majority of the Appraisal Review Board constitutes a quorum [TAX CODE • 6.42(a)].

SPECIAL PROVISION GOVERNING HEARINGS OF AND DETERMINATION OF TAXING UNIT CHALLENGES

IV. A. All hearings of taxing unit challenges must be determined by the board sitting as a whole. The board shall conduct hearings on taxing unit challenges in the same manner as hearings on taxpayer protests except that panels may not be used to hear challenges.

- IV. B. The board must hear a challenge if the taxing unit initiating the challenge timely files a petition as provided under Section 41.01, Property Tax Code. The board may not hear a challenge filed after the deadline prescribed by the section.
- IV. C. Any taxing unit in which the property is taxable is entitled to appear and offer evidence or argument at the challenge hearing.
- IV. D. The determination of a challenge must be made by written order of the board. The board may make its determination at the conclusion of the hearing or at a subsequent meeting for which the decision is posted as an agenda item.

HEARING RULES OF THE APPRAISAL REVIEW BOARD

Roles of Chair; Cause Number

- 1.0 The Chairperson shall preside over all hearings of the board. All cases scheduled for hearings will be assigned a cause number to identify the case during the proceedings of the board. The Chairperson may vote or make motions in any matter before the board.

USE OF PANELS

- 2.0 The Appraisal Review Board consisting of three members or more may sit in panels, to conduct protest hearings. However, the determination of a protest heard by a panel must be approved by a quorum of the full board. To the extent possible, any panel should be representative of various Cameron County taxing entities. Non-unanimously recommendation should be identified.

Panel Assignments

- 2.1 The Chairperson, in consultation with the other officers, shall make the initial assignments of board members to panels each calendar year. Subsequent assignments and changes may be made by the Chairperson. For each panel selected, the Chairperson will designate one member to serve as alternate

Chairperson of the panel. The Chairperson of the panel, or the alternate in his or her absence, shall preside over the hearings and exercise the authority of the Chairperson of the Board with respect to the hearing.

Rehearing

- 2.2 If the full board rejects the decision of a panel, the property owner is to be informed and a new hearing of the protest shall be scheduled before a quorum of the full board.

Determination by Whole Board

- 2.3 The board sitting as a whole shall determine any protest heard by a panel. If at any time the ARB Chairperson determines that a full board hearing is desired or necessary, the full board shall be convened.

NOTE: On the day scheduled for their ARB hearing, the ARB strongly recommends that protesters attempt to meet with an Appraisal District appraiser prior to their hearing in order to try to reach an agreement with Appraiser. This recommendation should be followed even if a previous conference with the Appraisal District has taken place.

ORDER OF THE PROCEEDINGS

- 3.0 The order of the proceedings shall be as follows:
1. Board members hearing the protest shall execute affidavits regarding ex parte contact.
 2. All witnesses, property owner or agent will be sworn in; previously sworn in staff will be reminded that they are still under oath.
 3. The appraisal records for the property (ies) under protest will be admitted into the record.

4. The property owner or the taxing unit (or the agent of either) will present evidence and argument.
5. The appraisal officer will present evidence and argument.
6. The owner or taxing unit will be allowed an opportunity for rebuttal.
7. The board shall permit cross-examination if requested by either party.
8. Parties may make brief closing statements.
9. A decision of a Panel is not final until approved by a quorum of the Board.
10. A quorum of the Board shall make a final determination.

The board or a panel conducting a hearing may alter the order of the proceedings for any hearing.

Further Proceedings

- 3.1 If the board should determine that further evidence is required in order to make a decision, the board shall schedule a continuation of the hearings at a later date and inform the parties of the reschedule hearing date (however, an additional 15 days notice shall not be required).

TIME LIMITS FOR HEARINGS

- 4.0 A hearing is limited to Fifteen (15) minutes per parcel for residential property and personal property. Commercial hearings shall be limited to Twenty (20) minutes per parcel. Hearings involving multiple accounts will be limited to Ten (10) minutes per parcel. The board, panel or Chairperson may extend the hearing time at its or his/her discretion.

TESTIMONY AND EXAMINATION OF WITNESSES

Sworn Testimony

- 5.0 Testimony offered at an ARB hearing must be given under oath [Tax Code • 41.67 (a)]. Any member of the Appraisal Review Board may swear in or affirm witnesses.

Relevance

- 5.1 The Board may exclude irrelevant testimony and may instruct a witness to confine his/her testimony to matters relevant to the issues before the Board.

Questions by Board Members

- 5.2 Any board member hearing the case may question any witness testifying before the board and may question any of the parties appearing before the board.

Form of Oral Testimony

- 5.3 Oral testimony by any witness before the board may be in narrative form or by questioning of witnesses.

Cross-Examination

- 5.4 The board or panel must permit the cross-examination of witnesses or parties by the representative of the opposing party when requested to do so. The board shall limit such cross-examination to matters that are relevant to the subject of the hearing and shall not permit questions that are abusive or personal. All cross-examination must be completed within the time limits for the hearing.

SCHEDULING AND POSTPONEMENT

- 6.0 The Board must hear a protest if the taxpayer initiating the protest timely files a notice of protest pursuant to [TAX CODE ' 41.41]. The board may hear a protest when requested by a property owner that has not timely filed a notice of protest only if the property owner shows good cause for filing late. The ARB having predetermined what it considers good cause may authorize the Cameron Appraisal District staff to oversee this function.
- 6.1 Scheduling of hearings shall be made by the Appraisal District staff in conjunction with the Chairperson to allow that the Cameron Appraisal Review Board performs its duty in the most efficient manner possible. Evening hearings are available upon request by the taxpayer.

Determination of Good Cause for Late Protest

- 6.2 Prior to scheduling a hearing on a property owner protest, the Board will determine whether the protest was filed by the deadline required by law. The Board will make a determination as to whether the property owner had good cause for his/her failure to file the notice on time. The Board may make the determination good cause based upon the property owner's written explanation or may schedule a hearing or meeting upon the matter for determination by the Board or upon recommendation of the Chief Appraiser. The ARB having predetermined what it considers good cause may authorize the Cameron Appraisal District staff to oversee this function.

Rescheduling or Postponement

- 6.3 On request made to the Appraisal Review Board before the date of the hearing, a property owner who has not designated an agent under Section 1.111 to represent the owner at the hearing is entitled to one postponement of the hearing to a later date without showing cause [Amended TAX CODE ' 41.45 (e)].
- 6.4 In addition and without limitation as to the number of postponements, the board shall postpone the hearing to a later date if the property owner or the owner's agent at any time shows reasonable cause for the postponement or if the Chief Appraiser consents to the postponement.

- 6.5 Hearings 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 unless the Appraisal Review Board, the Chief Appraiser and the property owner agree to a different date. Postponement does not require the delivery of additional written notice to the property owner [TAX CODE ' 41.45 (e)].

A request by a property owner for a postponement under this section may be made in writing, including by facsimile transmission or electronic mail, by telephone, or in person to the Appraisal Review Board, panel of the board, or the Chairman of the board. The Chairman or the chairman's representative may grant, but may not deny, a postponement under this subsection without the necessity of action by the full board. The granting by the Appraisal Review Board, the chairman, or the Chairman's representative of a postponement under this subsection does not require the delivery of additional written notice to the property owner.

RULING BY THE BOARD

- 7.1 Any party to a protest hearing may request a ruling by the board. Such requests may include, but are not restricted to the following: Requests to examine witnesses, request to cross-examine witnesses, requests to admit evidence in written form, requests to limit a witness testimony to relevant matters, requests for official notice of certain facts and request continuance of a hearing. Any member of the board hearing the case may request ruling of the Board.
- 7.2 A formal motion is not required to request a ruling by the Board although a request may be made as a motion. Any request for ruling must clearly state the matter upon which the Board is asked to rule.
- 7.3 The Board shall act on any request for ruling by majority vote of those present and hearing the case. The Board may delegate the responsibility of ruling on requests to the Chairperson conducting a hearing.

Admission of Documentary Evidence

- 8.0 Any party may submit evidence in documentary form by submitting the original document to the Board. The evidence must be signed and stamped (CAD Evidence Stamp) to be true and correct summaries or analysis prepared by the presenter or that the records are prepared and kept by the property owner in the ordinary course of business and are true and correct.
- 8.1 Copies of documents are admissible unless the Board determines that they are illegible or otherwise unreliable. Any party wishing to submit a copy of a document must request that the Board rule that the copy is admissible. Any evidence must be attested to by the presenter as outlined in 8.0 above.
- 8.2 The Board may admit the copy into evidence when the Board determines that the original document is not readily available [TAX CODE ' 41.67 (b)].
- 8.3 All evidence (documents, pictures, etc.) being presented in the hearing by both parties must be stamped and signed with the ARB stamp provided; furthermore, each document presented will become part of the permanent file of subject property under protest. (If you want your original pictures, they will be returned after we have a legible copy)

OFFICIAL NOTICE

- 9.0 Any party to a hearing or any member of the board hearing the case may request that the Board take official notice of any facts judicially cognizable by a court. The Board will rule on any request for official notice.
- 9.1 When the Board has chosen to take official notice of any fact, the Board must afford any party the opportunity to contest the facts officially noticed. The party contesting official notice may present argument and evidence to show why the Board should not take notice of the matter requested.

- 10.0 A Quorum of the full Board, on its own motion or at the request of a party, may subpoena witnesses or books, records or other documents. To issue a subpoena, the Board must conduct a hearing to determine that good cause exists for the issuance of the subpoena. Said hearing may be held without notice to the party and the Board's decision may be based upon the written request of the party requesting the subpoena. The Board may subpoena witnesses, books, records, or other documents of the Appraisal District or of the property owner who is party to the protest. Records of the Appraisal District that are made confidential by law must be subpoenaed by the Board in order to be considered in any protest hearing [TAX CODE ' 22.27 & 41.61].
- 10.1 A party to a hearing or proceeding of the Board must make a request for a subpoena in writing [TAX CODE ' 41.61 (b)].
- 10.2 The Board shall issue a subpoena requested by a party if the requesting party shows good cause for issuing the subpoena and deposits with the Board a sum the board determines is necessary to pay the costs of service and compensation of the person to whom the subpoena is directed.
- 10.3 When a party requests a subpoena, the Board shall determine an amount of deposit reasonably sufficient to insure payment of the costs estimated to accrue for issuance and service of the subpoena and for compensation of the individual to whom it is directed [TAX CODE ' 41.61 (b)(2)].
- 10.4 The Board shall approve the amount of compensation for each person to whom a subpoena is directed. Each person to whom a subpoena is directed must present a written claim to the Board for the amount of compensation to which he/she is entitled.
- 10.5 Persons to whom a subpoena is directed are entitled to the following compensation:
1. The reasonable costs of producing any documents subpoenaed as approved by the Board.
 2. Mileage of fifteen (15) cents a mile for going to and returning from the place of the proceedings.
 3. A fee of (\$10) ten dollars per day for each whole or partial day that the

individual is necessarily present at the proceedings.

AFFIDAVITS IN LIEU OF PERSONAL APPEARANCE

- 11.1 A property owner may appear by affidavit instead of appearing personally or by agent. An affidavit must be considered by the Board only if:
1. It contains statements that the evidence or argument presented in this affidavit is true and correct;
 2. It is attested before an officer authorized to administer oaths (such as notary or judge);
 3. It is submitted to the Board /Panel hearing the protest(s) before it begins the hearing on the protest [TAX CODE ' 41.45 (b)].
 4. Every effort will be made to hear an affidavit on the original scheduled date.

EX PARTE CONTACT AND CONFLICTS OF INTEREST

Ex Parte Contact

- 12.0 The Board shall not consider any information on a protest that is not presented to the Board or its panel during the protest hearing [TAX CODE ' 41.66]. A member of the Cameron Appraisal Review Board may not communicate with another person concerning:
- (1) the evidence, argument, facts, merits, or any other matters related to an owner's protest, except during the hearing on the protest; or
 - (2) a property that is the subject of the protest, except during a hearing on another protest or other proceedings before the the board at which the property is compared to other property or used in a sample of properties. [TAX CODE ' 41.66 (f)].

Conflicts of Interest

- 12.1 A member of the Cameron Appraisal Review Board may not participate in the determination or hearing of any protest in which he or she has any ownership interest in the property that is the subject of the protest. A member of the Cameron Appraisal Review Board may not participate in the determination or hearing on any protest in which he or she is related by affinity within the second degree or by consanguinity within the third degree [TAX CODE ' 41.69].

RECORDS OF HEARING

- 13.0 The Appraisal Review Board shall keep such records of its hearings as are required by law and by rule of the State Comptroller of Public Accounts.

Amended on this 23rd day of April, 2009.

Debbie Moutsous, Chairperson
Appraisal Review Board

Roque Rodriguez, Secretary
Appraisal Review Board