

**Locally Adopted Appraisal Review Board Hearing Procedures
To Be Used In Addition to State Comptroller Model Hearing Procedures For
Appraisal Review Boards**

Jones County Appraisal District

1. Upon receiving a written notice of protest complying with article 41.44 of the Texas Property Tax Code, the Appraisal Review Board (hereinafter the "Board") shall assign a cause number to the protest and schedule the protest for a hearing. If 2 or more persons file protests pertaining to the same property, those protests will be heard at the same time. The Board shall notify the Chief Appraiser of the date, time, place and subject matter of each protest hearing. The Board shall deliver written notice to the protesting property owner of the date, time and place fixed for his hearing on the protest. The notice shall be delivered not later than the 15th day before the date scheduled for the hearing, unless the property owner agrees to a shorter period of advance notice. A property owner consenting to appear at a hearing with less than 15 days written notice must file a written statement to that effect with the Board no later than the time of the hearing.
2. A protesting property owner is entitled to an opportunity to appear at the hearing and to offer evidence and/or arguments in support of the protest. The property owner must appear either in person, through an agent designated in compliance with article 1.111 of the Texas Property Tax Code, by affidavit or telephone conference. On request made to the ARB 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. A property owner appearing by affidavit shall attest to the affidavit before an officer authorized to administer oaths and shall submit that affidavit to the Board before the hearing. On the receipt of an affidavit, the Board shall notify the Chief Appraiser who may inspect the affidavit and/or obtain a copy upon request. If appearing by telephone conference call, the owner must give advance notice at least 10 days before the ARB hearing or include in filed protest. Or, the ARB may propose that the hearing be conducted by telephone conference call and the property owner agrees. Evidence must be submitted in advance of the hearing. The ARB shall provide a telephone number for the owner to call to participate in the hearing and hold the hearing in a location equipped with telephone equipment that allows each ARB member and other parties to hear the owner's argument. The owner may still appear in person. If the owner doesn't show, the evidence in the affidavit is to be submitted as appearance.
 - a. The property owner should call (325) 823-2422 approximately 5 minutes before the hearing is scheduled to start. Once the owners call is answered by the ARB, the owner should be prepared to give: 1) The owners name. 2.) The protest/case # identifying the protest and 3.) The telephone number at which the owner can be reached.
 - b. The ARB chairperson will advise the owner that the hearing testimony will be recorded and attached to the property identification number and will be subject to Texas Open Meetings requests.

- c. If a panel is not available to hold the hearing right away, the ARB member 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 a panel is available. The owner is responsible for keeping the line clear and answering promptly when the ARB calls back. If the ARB cannot reach the owner, the owner will forfeit the opportunity to participate in the hearing by telephone.
 - d. If a property owner not represented by an agent has had to wait more than 2 hours from the time scheduled for the hearing and the hearing has not begun, the owner may terminate the call if they are on hold. The owner should promptly call the ARB back and state that they are exercising the right to request a postponement of the hearing.
 - e. The property owner is responsible for ensuring a reliable connection and an environment in which the ARB is able to hear them clearly.
 - f. If a call is dropped or if the property owners speech is not understandable, the ARB may terminate the call and make one attempt to reestablish a connection with the property owner or wait for the property owner to call back. If the connection can't be reestablished after 1 attempt, the ARB will proceed with the hearing and owner will have no further opportunity to participate in the hearing by telephone.
 - g. If the property owner provides documents, photographs, or any other items with their affidavit, the owner should label those items PO Ex. 1 and so on, so the ARB can have a reference. If the CAD provides items to the property owner before the hearing or at the hearing, they should be labeled as CAD Ex. 1 and so on. These documents should be referred to as exhibit numbers during the hearing.
 - h. 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. ARB members will not ask a property owner to present evidence by telephone.
 - i. If the property owner invites another party to participate in the hearing, the property owner is responsible for providing access to the telephone conference.
3. The Chief Appraiser, or his representative, shall appear at each protest hearing to represent the Appraisal District.
 4. The hearing on the property owner's protest shall be limited to the claims stated on his written notice of protest.
 5. Hearings shall be informal to the greatest extent practicable.
 6. At the beginning of a hearing, each Board member participating in the hearing shall sign an affidavit stating the member has not been a party to any communication in violation of these rules or article 41.66 (i) of the Texas Property Tax Code. If a member has been a party to such a communication, the member must be recused and may not hear, deliberate on or vote on the determination of the protest. If the recusal of the

- member leaves an insufficient number of members to conduct the hearing, the hearing shall be postponed and conducted when a sufficient number of members are present.
7. Under Tax Code Section 41.45(b-4), the property owner can request a single-member panel to conduct the protest hearing. The property owner must submit the request on the notice of protest or written submission 10 days prior to hearing date.
 - a. The selection of a single-member panel will be random. All of the Board members will draw a number to correspond with themselves prior to the start of all the protest hearings. The property owner will then draw a number on the date of their hearing; to determine which Board member will conduct the protest hearing.
 8. The Board, or a panel conducting a hearing, shall attempt to complete a hearing in **15 minutes** and may terminate any portion of a hearing in order to insure the prompt completion of the hearing. The Board shall allow the parties approximately equal periods of time in which to offer their evidence and arguments. If more than one protesting property owner appears at the hearing, they will share the same amount of time that would be given a single property owner. A party who anticipates the need for a hearing longer than **15 minutes**, should notify the Board in writing at the time of filing a notice of protest or as soon thereafter as practicable.
 9. Before hearing the parties' evidence and arguments, the Board or panel conducting a hearing, may ask the parties any questions that may be appropriate and reasonably necessary to establish or confirm the members' understanding of the property that is the subject of protest and the claims of the parties.
 10. Any person offering testimony or evidence at the hearing must be administered an oath by the chairperson of the Board or panel. A written oath may be read and signed or a verbal oath may be administered. If any person refuses to take an oath, his statements will not be considered as evidence even if he is allowed to address the Board or panel.
 11. At any time during the hearing, any member of the Board or panel may pose questions to any party or witness.