

NACOGDOCHES APPRAISAL REVIEW BOARD ~ 2025 HEARING PROCEDURES

Important Information for Protest and Appeal Procedures Please Read Carefully

As required by Section 5.103 of the Texas Property Tax Code, the Comptroller of Public Accounts has prepared model hearing procedures for appraisal review boards. These model hearing procedures contain all rules as set out by law.

As required by Section 5.103(d), The Nacogdoches Appraisal Review Board {ARB}, after holding a public hearing to consider the proposed hearing procedures, on MAY 13, 2025, adopted by Resolution 2025-01 the rules and procedures as follows:

All 2025 Appraisal Review Board {ARB} hearings will be conducted in the boardroom of the Nacogdoches Central Appraisal District {CAD} located at 216 West Hospital Street, Nacogdoches, Texas, or by Teleconference. For Tele-Hearing Sign-In call the ARB Coordinator/Scheduler at the CAD Office (936) 560-3447.

The Nacogdoches County population is less than 75,000, therefore requirements to provide videoconference capabilities, email determinations, or email hearing reminders do not apply, and the correct Texas Comptroller form to use is Form 50-132-A the "Property Owner's Notice of Protest".

◆ **Please note The Nacogdoches Appraisal Review Board, determined that in order to be uniformly applied, the basis of determining good cause would be "catastrophic or extraordinary events and situations that are outside of the property owner's control." Further, each late-file protest will be considered individually.** ◆

◆◆ **Please note that The Nacogdoches Appraisal Review Board, adopted a fifteen-minute rule.** This allows for a total of up to 15 minutes for each hearing unless the board determines more time is needed.

Cases will be heard on a first come first served basis within each scheduled hearing time.

Protesting Parties who sign in thirty minutes past their scheduled hearing time may not be heard but may be rescheduled if the reason given meets the requirements for the postponement as set out under the Tax Code Section for that postponement rule. ◆◆

◆◆◆ **Please note that the Nacogdoches Appraisal Review Board does not sit in panels or have specific panels.** Therefore, all protests are heard by the appointed members or by a single member if requested in writing by the protesting party. However, to safeguard against changes in the ARB makeup and possible future expansion to include panels, the Nacogdoches ARB adopted the Comptroller's procedures. ◆◆◆

◆◆◆◆ **Please note that The Nacogdoches Appraisal Review Board, adopted an Expedited Hearings Waiver (*the waiver is included with the hearing procedures as a detachable last page*).**

The Expedited Hearings Waiver is to provide information to each protesting party prior to the beginning of the formal hearing and is an overview of the proceedings that will take place, along with some accompanying policies and procedures for a productive hearing.

By submitting the signed and dated waiver to the ARB, you do swear/attest that you have read the introductory statement, policies, and procedures as outlined in this document and that you waive any further right to have the ARB Chairman perform them verbally during the hearing. ◆◆◆◆

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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 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 the property tax notices required under the 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.

◆ **See information provided earlier in these rules determined by the Nacogdoches ARB regarding good cause.** ◆

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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 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 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 Tax Code Section 41.66(j).

4. ARB Panel Assignments [Tax Code sections 41.66 (k)(k-1) and 41.45(d)(d1)]

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 not 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 population in Nacogdoches County is less than 1.2 million**). The owner or agent must consent to a special panel reassignment and may request a postponement if they disagree with the reassignment.

◆ ◆ ◆ See information provided earlier in these rules by the Nacogdoches ARB regarding Panels. ◆ ◆ ◆

5. Postponements Under Tax Code Section 41.45(e)

(A) 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. * see below *

(B) 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). * see below*

(C) Without limit, the ARB must postpone a hearing if the chief appraiser consents to the postponement. *see below*

* In all instances above (A, B, C) *

The property owner, designated agent, or chief appraiser must request the postponement before the hearing date in writing, including by fax, 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.

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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.

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.

All requests for postponement via telephone call from the property owner or designated agent must be made by calling the ARB Coordinator for the Nacogdoches CAD Office at 936-560-3447 and immediately followed up by written confirmation of the postponement request for the ARB records.

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 files, 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. ****see below****

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. ****see below****

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 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. ****see below****

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 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. ****see below****

**** In all instances above (#6; #8; #9; #10) ****

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.

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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)]

◆◆◆ See information provided earlier in these rules by the Nacogdoches ARB regarding Panels. ◆◆◆

◆◆◆◆ See information provided in these rules by the Nacogdoches ARB regarding the Expedited Hearings Waiver. ◆◆◆◆

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 *either electronically (URL to be provided upon request) or by completing a written copy provided upon request*. 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, or a signed Expedited Hearings Waiver is included with the hearing documents.

Please note that the Nacogdoches Appraisal Review Board will not tolerate abusive language or disruptive behavior during its meetings or hearings and may limit the testimony or refuse to hear further testimony of any person guilty of these actions. Continuing use of abusive language or disruptive behavior by any party involved in the hearing may result in the suspension or termination of the hearing at the discretion of the ARB Chair conducting the hearing.

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.

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- 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 email in counties with populations greater than 120,000 where property owners can submit a request form for electronic delivery of the notice of determination from the ARB. **(The Nacogdoches County population is less than 120,000).** Provide the property owner or agent documents indicating that the members of the board hearing the protest signed the required affidavit.

Please note the Nacogdoches ARB does not have access to computer screens. The Nacogdoches CAD does not have this equipment available. However, to safeguard against changes in the ARB makeup and possible future expansion to include panels, the Nacogdoches ARB adopted the Comptroller's procedures.

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.

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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, if applicable, see the property owner's argument.

Please note that the Nacogdoches ARB does not allow videoconference calls. The Nacogdoches CAD does not have the appropriate equipment for this method of hearing. The Nacogdoches ARB does allow telephone hearings.

For Hearings by Telephone the protesting party must call to sign-in for their hearing and provide to the ARB the telephone number that he/she intends to use for the hearing. The Notice of Hearing will state the time for which the hearing has been scheduled. To sign-in call the Nacogdoches CAD Office at (936) 560-3447 and ask for the ARB Coordinator/Scheduler.

If you do not call in by your scheduled time, the hearing might still be started by the ARB if an affidavit was submitted. If you have not called in before the ARB convenes the hearing, and if you have submitted the required affidavit, the ARB will start and conduct the hearing as an appearance by Affidavit. **You will not be entitled to a rescheduled hearing.**

The property owner or his agent must be aware that the call from the ARB will be as close to the scheduled time as possible, but there may be circumstances that will cause the call to be delayed. In the event a call is delayed for more than two hours, the property owner may choose to postpone or reschedule the hearing.

In addition to notifying the Nacogdoches ARB of the intent to appear remotely, the Nacogdoches ARB requests that the property owners and/or their agent provide their affidavit(s) and evidence at least 48 hours prior to the scheduled hearing date and time (excluding weekends and holidays). Failure to do so may delay the start of your hearing.

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 the 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 Section 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 that the ARB intends to impose regarding the presentation of evidence.

♦ ♦ **See information provided earlier in these rules by the Nacogdoches ARB regarding time limits set.** ♦ ♦

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.

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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.

◆◆ See information provided earlier in these rules by the Nacogdoches ARB regarding time limits set. ◆◆

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 [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.

VI. 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.

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5. Required Contents that Vary by ARB

The ARB's adopted hearing procedures must comply with Comptroller Rule 9.805 concerning ARB evidence exchange and retention and audiovisual equipment requirements. The rule requires that ARB procedures include specific items that may vary by ARB. The rule addresses:

- the manner and form, including security requirements, in which a person must provide the other party with evidentiary materials the person intends to offer or submit to the ARB for consideration at the hearing on a small, portable, electronic device;
- how to retain the evidence as part of the ARB's hearing record; and
- the audiovisual equipment provided by an appraisal district, if any, for use by a property owner or the property owner's agent.

Ending of Model Hearing Procedures for Appraisal Review Boards for as of January 1, 2025
by the Property Tax Assistance Division Texas Comptroller of Public Accounts

◆◆◆◆ Expedited Hearings Waiver ◆◆◆◆

The Nacogdoches Appraisal Review Board adopted an Expedited Hearings Waiver (*the waiver is included with the hearing procedures as a detachable last page*).

The Nacogdoches Appraisal Review Board {ARB} may not prohibit a party's right to offer evidence and argument; however, the ARB may enforce time limits and dictate the order of the ARB hearings.

The Expedited Hearings Waivers are offered to allow parties to protest and the opportunity to efficiently present evidence before the ARB, by agreeing to read and attesting to having read, prior to the hearing, the introductory statement that is required to be read at the beginning of each hearing as well as the accompanying policies and procedures.

The Expedited Hearings Waiver is to provide information to each protesting party prior to the beginning of the formal hearing and is an overview of the proceedings that will take place, along with some accompanying policies and procedures for a productive hearing.

By submitting the signed and dated waiver to the ARB, you do swear/attest that you have read the introductory statement, policies, and procedures as outlined in this document and that you waive any further right to have the ARB Chair perform them verbally during the hearing

[Comptroller Rule § 9.805] Requirements regarding the ARB Evidence Exchange and Retention and Audiovisual Equipment for the Nacogdoches Appraisal Review Board Hearings.

The Nacogdoches Appraisal Review Board does not offer audiovisual hearings and cannot access or view electronic files due to the lack of equipment. However, to safeguard against changes and possible availability in equipment, has adopted the following to comply with the development of evidence exchange and retention and audiovisual equipment requirements according to Comptrollers Rule 9.805.

In the event that the Nacogdoches Appraisal Review Board's access and the availability of equipment by the appraisal district changes. Any alternate options as they are listed in this section of the ARB requirements in accordance with Comptrollers Rule 9.805 must be stated in writing and agreed upon by all parties.

Please Note: The Nacogdoches ARB does not offer audiovisual hearings and cannot access or view electronic files due to the lack of equipment. All evidentiary materials to be presented and exchanged at the hearings shall be in paper form only. A total of 6 copies is to be provided for the ARB Hearings.

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(a) **Exchange of evidence:** Before or immediately after an appraisal review board 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 appraisal review board 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 appraisal review board as evidence for its records as required under §9.803 (relating to Requirements for Appraisal Review Board Records). The duplicated material sets shall be produced in either paper or electronic form.

Any evidence to be presented needs to be logged by the ARB Coordinator prior to the hearing.

(b) **Evidentiary materials on a portable electronic device:** Evidentiary materials produced on a portable electronic device shall be saved in a file format type and downloaded to a small, portable, electronic device. The file format type and small, portable, electronic device must be considered generally accepted technology and must be suitable for retention by the recipient. For security purposes, the electronic files on devices produced pursuant to this section 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.

(c) **Electronic file format types and devices:** The appraisal review board shall determine the types of file formats and devices which meet the requirements of subsection (b) of this section and specify the types of file formats and devices in the appraisal review board hearing procedures.

Examples of file format types that may be considered acceptable include but are not limited to the Adobe portable document format (PDF); Microsoft Word, typically used for text documents; Microsoft Excel, typically used for spreadsheets and tables; Microsoft PowerPoint, typically used for presentations or slideshows; and JPEG (.jpg or .jpeg) for photographs.

Examples of the general types of small, portable, electronic devices suitable for retention by the recipient that may be considered acceptable include but are not limited to USB flash drives (i.e., thumb or jump drives, USB or memory sticks), and compact discs (i.e., CDs, DVDs) with various characteristics.

The appraisal district and the property owner or the owner's agent may agree to exchange evidence in a manner other than provided in appraisal review board hearing procedures so long as a copy of the evidence may be retained in the records of the appraisal review board and satisfies the requirements of subsection (a) of this section.

Images on cellular phones or videos in any format are not acceptable by the ARB.

(d) **Audiovisual equipment requirements:** If the appraisal district uses audiovisual equipment at appraisal review board hearings, the appraisal district shall make available this same equipment or audiovisual equipment of the same general type, kind, and character for use at the hearing by the property owner or the owner's agent. The equipment made available shall be capable of reading and accepting the same types of file formats and devices the appraisal review board has determined are generally accepted under subsection (c) of this section.

In the alternative, property owners and their agents may bring their own audiovisual equipment for their presentation of evidentiary materials at appraisal review board hearings.

If the operation of audiovisual equipment at the hearing requires access to and connection with the Internet for the presentation, the parties must provide their own Internet connection and access through their own service provider.

The property owner and the owner's agent may not access the appraisal district office's network or Internet connection nor any of the appraisal district office's technology or equipment other than that made available under this section and described in the appraisal review board hearing procedures.

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.

The End of the 2025 ARB Hearing Procedures

Adopted on May 13, 2025, by Nacogdoches Appraisal Review Board Resolution 2025-1.

**The ARB Hearing Procedures may also be reviewed on the
Nacogdoches Central Appraisal district website at: www.nacocad.org.**

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Expedited Hearing Waiver

The Nacogdoches Appraisal Review Board {ARB}, to give each party to a protest a reasonable time for their presentation, coupled with the time constraints necessary to adequately serve the public, is providing the following information prior to the beginning of the formal hearing.

The following is an overview of the proceedings that will take place, along with some accompanying policies and procedures for a productive hearing:

1. Appraisal Review Board (ARB) Members Are:

- Citizens of Nacogdoches County, appointed by a District Judge to perform an independent review of your protest.
- Trained by the Texas State Comptroller's Office.
- **NOT** employed by the Nacogdoches Central Appraisal District {CAD} and are **not** Appraisers.
- Hearings are conducted at the CAD Boardroom for your convenience.

2. ARB Hearing structure:

- Introduction & confirmation of sworn testimony (affidavit) of parties to the hearing.
- Presentation of evidence and testimony by the CAD and Protesting Party.
- You have the option of presenting your evidence first or second.
- The hearings should take approximately 15 minutes. Allotting the Protesting Party and the CAD time for each to present their initial evidence and testimony. There will be time allowed for rebuttal/follow-up questions by both parties as needed.
- When testimony and rebuttal are concluded, the ARB Chair will close the evidentiary portion of the hearing. No further evidence may be presented.
- The ARB deliberates, considering the evidence of both parties and may ask questions prior to making a determination.
- The hearing is then concluded.
- You will know the results of the hearings before you leave today.

3. Other Hearing Details:

The Nacogdoches ARB does not offer audiovisual hearings and cannot access or view electronic files due to the lack of equipment.

All evidentiary materials for hearings shall be in paper form only.

A total of 6 copies is to be provided for the ARB Hearings.

- Please silence Cell Phones and all other electronic devices.
- The ARB is required to retain all evidence presented in this hearing.

Any evidence to be presented needs to be logged by the ARB

Coordinator prior to the hearing. Evidence on Cell Phones is not allowed. The ARB is required to retain all evidence presented.

- Any evidence to be presented to the ARB on a portable electronic device such as a laptop, USB flash drives, memory sticks, or compact discs must be preserved or downloaded for ARB record keeping.
- Exchange of evidence must occur before the hearing or immediately after the hearing begins. All material preserved on a portable device that the person intends to offer or submit to the ARB at the hearing must be uploaded or scanned prior to the hearing.
- The ARB Panel may not ask for or seek any additional evidence, and the CAD Representative will only present such evidence that they ascertain is relevant to the issue under protest. Thus, it is your obligation to present all information related to the property under protest that you wish the ARB panel to consider.
- When presenting evidence, please refrain from repeating testimony multiple times and refrain from taking over or interrupting other persons subject to the hearing.
- There will be a recording of all ARB hearings.
- At the conclusion of the hearing, you have an opportunity to complete a voluntary survey for the TX Comptroller's Office regarding your experience with the ARB today. This survey may be completed electronically or in written form.
- The ARB panel has signed an affidavit stating that they have not previously discussed your property or protest with either you or the CAD.
- You have been required to sign an affidavit confirming your testimony is true and correct. Additionally, you have sworn you will not disclose any confidential sales information if provided.
- You have the right to appeal the ARB's decision. Appeal information will be provided to you with the determination and will be mailed to you via USPS-certified mail.

4. Acknowledgement and Waiver:

- By signing and dating this document, I do swear/attest that I have read the introductory statement, policies, and procedures as outlined in this document and that I waive any further right to have the ARB Chair perform them verbally during my hearing.

Printed Name

Signature

Date