

Notice of Protest

Contents of Protest Form

To be entitled to a hearing and determination of a protest, the property owner initiating the protest must file a written notice of the protest, with the appraisal review board having authority to hear the matter protested, in a timely manner.

A notice of protest is sufficient if it identifies the protesting property owner and the property that is the subject of the protest and indicates dissatisfaction with some determination of the appraisal office. The notice need not be on an official form. Notice of Protest forms shall be made readily available by the appraisal office and delivered to a property owner upon request.

Role of Chair: Cause Numbers

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 proceeding of the board. The chairperson may vote or make motions in any matter before the board.

Rehearing

The board may order a rehearing when it determines that a rehearing is necessary.

Order of the Proceedings

The order of the proceedings shall be as follows:

- a) Board members hearing the protest shall execute affidavits regarding ex parte contract.
- b) All witnesses will be sworn.
- c) The appraisal records for the property or properties under protest will be admitted into the records.
- d) The property owner or the taxing unit (or the agent for either) will state the nature of the complaint and present evidence and argument.
- e) The appraisal office will present its evidence and argument.
- f) The board shall permit cross examination if requested by either party.

g) Brief closing statements may be made; in the order of testimony given.

The board conducting a hearing may alter the order of the proceedings for any hearing. The board may delegate this authority to the chairperson.

Further Proceedings

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

Time limits for Hearings

A hearing is limited to fifteen minutes per parcel for residential property and personal property. Commercial hearings shall be limited to twenty minutes per parcel. The board may waive the time limit at its discretion.

Testimony and Examination of Witnesses

All testimony must be given under oath. Any member of the review board may swear witnesses. The board may exclude irrelevant testimony and may instruct a witness to confine his or her testimony to matters relevant to the issues before the board. 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. Testimony by any witness before the board may be in narrative form or by questioning of witnesses. The board shall permit 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

The board must hear a protest if the taxpayer initiating the protest timely files a Notice of Protest. The board may hear a protest when requested by a property owner that has not timely filed a Notice of Protest if the property owner shows good cause for late filing.

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. When a property owner files a Notice of Protest after the legal deadline but before the board approves the appraisal records, the board will make a

determination as to whether the property owner had good cause for his failure to file the notice on time. The board may make the determination of good cause based upon the hearing or meeting upon the matter for determination by the board.

When a property owner requests a postponement or rescheduling of his or her hearing, the board shall grant such rescheduling or postponement when the property owner shows good cause for his inability to attend the hearing on the scheduled hearing date or if the chief appraiser consents to the postponement. Hearings may not be postponed to a date less than five or more than fifteen days after the original date unless the review board, the chief appraiser, and the property owner agree to a different date.

Rulings by the Board

Any party to a protest hearing may request a ruling by the board. Such requests may include, but are not restricted to the following:

- a) Requests to examine and/or cross examine witnesses.
- b) Requests to admit evidence in written form.
- c) Requests to limit a witness' testimony to relevant matters.
- d) Requests for official notice of certain facts.
- e) Requests for continuance of a hearing.

Admission of Documentary Evidence

Any party may submit evidence in documentary form by submitting the original document to the board. The board may admit copies of original documents at their discretion.

Official Notice

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 the court. The board will rule on any request for official notice. 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.

Issuance of Subpoenas

The 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 parties and board's decision may be based upon the written request of the party requesting the subpoena witnesses, books, records, or other documents of the appraisal district or of the property owner who is party to the protest. The board must subpoena records of the appraisal district that are made confidential by law in order to be considered in any protest hearing. Any party to a hearing or proceeding of the board must make a request for subpoena in writing.

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.

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 for compensation of the individual to whom it is directed.

The board shall approve the amount of the compensation for each party 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.

Persons to whom a subpoena is directed are entitled to the following compensation:

- a) The reasonable costs of producing any documents subpoenaed as approved by the board.
- b) Mileage of \$.50 cents per mile for going to and returning from the place of the proceedings.
- c) A fee of \$50 per day for each whole or partial day that the individual is necessarily present at the proceedings.

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 only if it contains statements that evidence or argument presented in the affidavit is true and correct, it is attested before an officer authorized to administer oaths, such as a notary or judge, and it is submitted to the board hearing the protest before it begins the hearings on the protest.

Ex Parte Contract and Conflicts of Interest

The board shall not consider any information on a protest that is not presented to the board during the protest hearing. A member of the appraisal review board may not communicate with another person regarding any matter relating to a protest other than matters necessary for the scheduling of hearings or other than in other proceedings before the board at which the property is compared to other property or used in a sample of properties.

A member of the 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 appraisal review board may not participate in the determination or hearing of any protest in which he or she is related by affinity within the second degree or by consanguinity within the third degree.

Records of Hearings

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.

Open Meetings Act

Hearings of the Hemphill county Appraisal District Appraisal Review Board shall be conducted in compliance of the Open Meetings Act, Article 6252-17 VTCS.

Taxpayer Meeting with Appraiser

Prior to filing a Notice of Protest, all property owners are encouraged to meet with an appraiser from the appraisal district office in an attempt to resolve any problems with their appraisal and, therefore, eliminating the need for a hearing with the Board.

Hemphill County Appraisal District

102 North 5th Street

Canadian, Texas 79014

(806) 323-8022

Appraisal Review Board

2025 Rules of Procedure

Board Members

Deana Stephens- Chair Jocelyn Timmons Darrell Narron-Secretary

Chief Appraiser – Pam Scates