

APPRAISAL REVIEW BOARD POLICY AND HEARING PROCEDURES
June 3, 2021

1. Each Board member shall sign an affidavit stating they have not discussed any of the cases before them prior to the meeting.
2. Anyone who wishes to protest an appraisal shall be sworn in by an appointee of the presiding officer of the Appraisal Review Board.
3. In general, after being sworn in and the case read into the record and subject to questions of clarification, the protestor will be given an uninterrupted period of time to present their case. Then the Appraisal District will be given an uninterrupted period of time to present its case. After which the protestor may be given time for rebuttal and the Board, protestor and Appraisal District may ask questions to clarify issues.
4. Fifteen (15) minutes will be given for a protest. Five (5) additional minutes will be allotted for each multiple protest. The Board has the option of allowing more time if it feels it is necessary.
5. Conversation will not wander from the subject and the Board will stick to the facts concerning the particular case before it. Protestors are requested to address all questions or remarks to the presiding officer of the Board. Members of the Board will make their best effort to listen to the testimony and refrain from side bar conversations.
6. An unruly or uncontrollable taxpayer will be asked to leave by the presiding officer of the Appraisal Review Board.
7. Should the chairman not be present, the vice-chairman will conduct the meeting. The Board will meet as a group. As a general rule, decisions will be made as the protest are heard; however, the Board may at any time delay a decision until a later hearing.
8. ARB members will have their nameplates in front of them during the hearings. If there is a conflict of interest, a Board member will abstain from discussion and voting.
9. At the hearing the property owner will provide copies of all documentation to the seven (7) ARB members as well as a copy for the Appraisal District representative. Photos and other documentation used as evidence in the hearing will become the property of the ARB file and will not be returned. All evidence must be provided in printed form. No computer/camera media with images to be used as evidence will be allowed at the hearing unless hard copies are provided as well.
10. Audio recordings and video cameras will be allowed at the meetings, but filming will be from a designated area of the Board Room. If either video or audio recordings will be used by the property owner, this information must be given at the time the property owner signs in.
11. A property owner may designate a lessee or agent to present the protest. The agent designation must be in writing and may be given to the Appraisal District prior to the protest hearing or brought with the agent. In order to represent the property owner, a family member must also have an agent designation signed by the property owner.
12. The property owner must confine his appeal to the item(s) marked on the protest form. In order to protect the rights of the property owner, matters involving other protests the owner might bring before the Board cannot be discussed at the current hearing.

13. Property owners are encouraged to bring photos of any defect they feel affects the appraisal of their property, whether land or improvements. Photos must be in printed form. The following forms of evidence are not permitted: flash drives, cds, cameras, camera memory cards. The definition of improvements as used by the Appraisal District is any item that is placed on the land rather than repairs or upgrades to existing structures. If the protest involves a defect of an improvement, the Protestor is encouraged to bring an estimate to repair the defect.
14. The ARB has the right to postpone a hearing if it feels it is necessary to obtain a fair decision to both the property owner and the Appraisal District. Property owners should bring with them all pertinent papers, whether appraisals obtained within 6 months of the assessment date, photos, deeds, leases, costs to cure, estimates, or other documentation and any witnesses that might be needed. The ARB may not consider a postponement when a property owner has forgotten to bring a photo or document.
15. Following a hearing, the property owner will be notified in writing through certified mail of the Board's decision. Information as to property owner's methods of appeal and time limits for appeal will be included with this decision.
16. Property owners have the right to inspect and obtain copies of sales and other data the Appraisal District used to establish the owner's appraised or market value, including each item of information that the Appraisal District took into consideration but does not plan to use at the protest hearing. In addition, the property owner may ask for and receive comparable sales data from a reasonable number of sales that is relevant to the matter being protested. This information is confidential and may not be disclosed or used except at the protest hearing. The Appraisal District charges for copies but this charge may not be more than \$15 for residential property protested nor more than \$25 for non-residential property.

Procedures for Telephone Hearings

1. A property owner wishing to appear for a hearing by telephone conference call must:
 - a. Notify the Appraisal Review Board in writing not later than the tenth day before the date of the hearing.
 - b. Provide any evidence in the form of an affidavit filed before the hearing begins.
2. The property owner should call 512-303-1930 approximately five minutes before the hearing is scheduled to start.
 - a. When the owner's call is answered, the owner should be prepared to give:
 - i. The owner's name.
 - ii. The protest/cause number(s) identifying the protest(s); and
 - iii. The telephone number at which the owner can be reached.
 - b. If a panel is not available to hold the hearing right away, the ARB member of 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. If the ARB cannot reach the owner, the owner will forfeit the opportunity to participate in the hearing by telephone.
 - c. If a property owner not represented by an agent has had to wait more than two hours from the time scheduled for his/her hearing and the hearing has not begun, the owner may terminate the call if he/she is on hold. The owner should promptly call the ARB and state that he/she is exercising the right to request a postponement of the hearing.
 - d. The property owner is responsible for ensuring a clear connection from his/her end of the telephone connection.
 - e. The property owner should use a land-line telephone or, if the owner uses a cell phone, he/she should call from a place with a strong, reliable connection to a cellular network. A property owner using a VOIP telephone should ensure that the Internet connection is fast enough to provide clear transmission of sound without buffering.
 - f. The owner should separate himself/herself from background noises like televisions and barking dogs, noises that might interfere with the panel's ability to hear and understand the owner.
 - g. If a call is dropped or if the property owner's speech is garbled or unintelligible, the ARB panel may terminate the call and either try to call the property owner or wait for the property owner to call again. If the connection cannot be reestablished within five minutes, the panel will proceed with the hearing and the owner will have no further opportunity to participate in the hearing by telephone.
3. If the property owner provides documents, photographs, tables, or other items with his/her affidavit, the owner should label those items prominently with the first being labeled PO Ex. 1, the second being labeled PO Ex. 2, etc. If the owner wishes to emphasize certain portions of an item, the owner should highlight those portions or otherwise set them off with colored marking. When the Appraisal District provides items to the property owner before the hearing or at the beginning of the hearing, the District should label those items prominently with the first being labeled AD Ex. A, the second being labeled AD Ex. B, etc. During the hearing, the owner, the panel members, and the representatives of the Appraisal District should refer to the items by their exhibit numbers.
4. 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. Panel members will not ask a property owner to present evidence by telephone.
5. The property owner is responsible for providing access to another person that the owner invites to participate in the hearing.

APPRAISAL REVIEW BOARD
SUPPLEMENT TO THE POLICY AND HEARING PROCEDURES
WITH REGARD TO PUBLIC SAFETY

Appraisal Review Board Members, Appraisal District Staff, and Public Health

Precautions should be made to ensure Appraisal Review Board members; appraisal district staff and the public do not enter the appraisal district building if they have new or worsening signs or symptoms of COVID-19. Reasonable steps should be taken to protect the Appraisal Review Board members, appraisal district staff and the public from contracting COVID-19.

Social Distancing

Adequate social distancing will be maintained for all individuals in public common areas, hallways, meeting room, or other locations where the public might gather.

Hygiene

Hand sanitizer dispensers will be available at the entry and exit from the building. Hand sanitizer will be available at each member's assigned seating and the hearing tables inside the meeting room. Readily visible signage will be in place reminding individuals of best hygiene protocols.

Screening

Individuals feeling feverish or with measured temperatures equal to or greater than 100.0-degree F, or with new or worsening signs or symptoms of COVID-19 such as cough, shortness of breath, or difficulty breathing, chills, repeated shaking with chills, muscle pain, headache, sore throat, loss of taste or smell, diarrhea, or having known close contact with a person who is confirmed to have COVID-19 will be asked to reschedule their appointment.

Vaccination Status

The Bastrop Central Appraisal District building is an indoor public space. Therefore, fully vaccinated people may continue to wear a mask at their discretion. – *Taken from the CDC website on 5/13/2021.*

Face Coverings

Cloth face coverings, at a minimum, are encouraged to be worn by all employees and other individuals, while in the appraisal district building.

Cleaning

Sanitizing will be routinely performed of surfaces in contact with the public, staff and ARB members.

Air Quality

The Bastrop Central Appraisal District has installed *Plasmapure O2 Bipolar Ionizers* on each of the air handlers. The ionizers clean and purify the air through an ionization process. As a result, viruses, bacteria, and mold are killed by ionization, providing clean air throughout the building.

HEARING PROCEDURES

1. To prevent unnecessary contact, all documentation from the public and the appraisal district shall be distributed by Appraisal District Staff.
2. Disposable gloves will be available. It is recommended the gloves be removed and discarded after each protest.
3. Additional documentation that is not required to be held as evidence and the property owner/agent does not wish to retain will be placed in a shred box at the conclusion of each protest.
4. The appraisal district building will be open to the public in a limited capacity.
5. Due to restricted access, please limit the number of representatives to two per scheduled appointment.
6. During the protest hearing the face covering may be removed as long as social distancing is maintained and other members of the ARB and the property owner/representative are in agreement.