

**Stonewall County**  
**Appraisal Review Board**  
**2024 Hearing Procedures**

## INFORMATION FOR PROTESTING PROPERTY OWNERS

The Texas Property Tax Code gives you the right to be informed of the Stonewall County Appraisal Review Board's rules and procedures concerning hearings, and those rules are set out below.

### Hearing Procedures: Protests from Property Owners

1. Upon receiving a written notice of protest complying with §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 two 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 for 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 the hearing on the protest. The notice shall be delivered not later than the 15<sup>th</sup> 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. Either the protesting property owner or the Chief Appraiser may request that a scheduled hearing be postponed. A request for postponement shall be in writing and, if possible, shall be filed with the Board at least 2 days prior to the scheduled hearing. If the grounds for the postponement arise less than 3 days before the hearing, a postponement may still be requested, but the request must be filed within three business days following the date scheduled for the hearing. The Board shall grant the hearing if: a) the requesting party shows good cause for the postponement; b) the property owner is the requesting party and the Chief Appraiser consents to a postponement; or c) the property owner is the requesting party and the Chief Appraiser has failed to timely deliver the documents to which the property owner is entitled under §41.461 of the Texas Property Tax Code. The postponement of a hearing does not require the delivery of additional written notice to the property owner. The Board may, in the exercise of its discretion, postpone a hearing a second time, but no party is entitled to second postponement.
3. Between the time a protest is filed and the time it is determined by the Board, no one may communicate with any Board member about the merits of the protest, except during the hearing on the protest. It is permissible, however, to discuss a property that is the object of a pending protest, if the discussion occurs during a hearing on another protest, or during another proceeding before the Board at which the property is compared to another property, or used in a sample of properties.
4. 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 §1.111 of the Texas Property Tax Code, by affidavit, or by teleconference with affidavit. 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.

5. The Chief Appraiser, or his representative, shall appear at each protest hearing to represent the Appraisal District.
6. A hearing shall be conducted only as part of a duly notice open meeting of the Board. The hearing itself shall be open to the public.
7. The hearing on the property owner's protest shall be limited to the claims stated on his written notice of protest.
8. Hearing shall be informal to the greatest extent practicable.
9. The board conducting a hearing shall make record of the hearing in compliance with applicable rules of the State Property Tax Board and/or the Comptroller of Public Accounts.
10. At the beginning of a hearing, each Board member participating in the hearing, whether present or by teleconference, shall sign an affidavit stating the member has not been a party to any communication in violation of these rules or §41.66(f) 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.
11. The Board 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 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.
12. Before hearing the parties' evidence and arguments, the Board 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 the protest and the claims of the parties.
13. Any person offering testimony or evidence at the hearing must be administered an oath by the chairperson of the Board. 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.
14. The Board conducting the hearing shall hear evidence and arguments in the following order after determining if the property owner wants to go first:
  - A. The property owner's evidence and arguments or the Chief or Appraiser's evidence and arguments
  - B. The Chief or Appraiser's cross-examination of the property owner and/or the property owner's witness or the Property Owner's cross examination of the Chief or Appraiser.

- C. The Chief or Appraiser's evidence and arguments; or the property owner's evidence and arguments
- D. The property owner's cross-examination of the Chief Appraiser and/or his witnesses; or the Chief or Appraiser's cross-examination of the property owner and/or witnesses.

If time permits, the Board shall next hear:

- E. The property owner's rebuttal evidence and arguments.
  - F. The Chief Appraiser's rebuttal evidence and arguments.
15. At any time during the hearing, any member of the Board may pose questions to any party or witness
  16. The testimony of a party or witness may be in narrative form and need not be presented in the form of a question and answer examination.
  17. Cross-examination of a party or witness shall be limited to good-faith efforts to elicit relevant information from the party or witness. Cross-examination will not be permitted to the extent that it appears intended primarily to insult, harass or embarrass the party or witness. Whenever practicable, alleged errors in the testimony of a party or witness should be brought to the attention of the Board through arguments addressed to the Board rather than through cross-examination.
  18. Parties and witnesses appearing before the Board shall be civil and respectful to the Board and to each other.
  19. Documents and records previously requested by the protesting property owner or by the Chief Appraiser under §41.461, but not made available to the requesting party at least 14 days before the scheduled or postponed hearing, may not be used as evidence in the hearing.
  20. In Compliance with Comptroller Rule 9.805, the ARB dictates the manner and form, including security requirements, in which a person must provide the other party with evidentiary materials the person(s) intend to offer or submit to the ARB for consideration at the hearing. These materials may be stored on a small, portable, electronic device and must comply with the following:
    - A. Before or immediately after an ARB hearing begins, the property owner or owner's agent and Appraisal District must exchange all evidence intended to be presented at the hearing. The District (SCAD) maintains for the ARB, all documents and tangible things offered as evidence at a hearing and all evidence is required to be retained by the Board. Documents offered as evidence shall be originals or true and correct duplicates of originals.
    - B. Evidence can be submitted in either paper or electronic form. The evidence in electronic form can be sent by email prior to the hearing. THE ARB CANNOT VIEW OR ACCEPT EVIDENCE THAT IS STORED ON YOUR CELL PHONE, DIGITAL CAMERAS, PCs, MEMORY CARDS, OR OTHER ELECTRONIC DEVICES/MEDIUM THAT CANNOT BE RETAINED FOR PERMANENT RECORDS. PLEASE TRANSFER ANY EVIDENCE FROM THESE DEVICES TO A USB-COMPATIBLE FLASH DRIVE OR YOU MUST EITHER EMAIL YOUR EVIDENCE TO [STONEWALLCAD@VALORNET.COM](mailto:STONEWALLCAD@VALORNET.COM) PRIOR TO APPEARING FOR YOUR HEARING, BRING PRINTED COPIES, OR PROVIDE EVIDENCE ON A USB COMPATIBLE FLASH DRIVE that can be printed off. Please use one of the following formats:

1. .pdf
2. Microsoft word; .doc or .docx
3. Microsoft excel: .xls or .xlsx
4. Image: .jpeg, .tiff or .gif

C. The Appraisal District does not use audiovisual equipment at the protest hearings; therefore, evidence requiring this type of equipment cannot be accepted, even if you bring your own equipment.

D. Property owners and their agents may not access the appraisal district office's network or internet connection nor any of the appraisal district office's technology or equipment. A district representative will make copies or oversee the use of the Windows-based laptop in the ARB hearing room

21. At the conclusion of the hearing, the Board may vote on the determination of the protest, or may take the protest under advisement for further deliberation and consideration before voting. If a protest is taken under advisement, each further deliberation by the Board shall occur in public at an open meeting of the Board. Once a hearing has been concluded, the Board shall not accept any additional evidence or arguments from any party.
22. The Board shall deliver to the protesting property owner by certified mail a written notice of its order which explains the right to appeal together with a copy of the order. A notice of the order shall be delivered to the Chief Appraiser.

#### Hearing Procedures: Challenges from Taxing Units

23. A challenge from a taxing unit shall be heard in the same manner as a protest from a property owner, and a challenging taxing unit is entitled to the same rights as protesting property owner, except in the following respects:
  - a. The presiding officer of the taxing unit's governing body shall be notified of the challenge hearing by written notice delivered not later than the 10<sup>th</sup> day before the date set for the hearing.
  - b. A taxing unit does not have an automatic right to a postponement because the Chief Appraiser has failed to deliver documents requested by the taxing unit. The Board may conclude, however, that the Chief Appraiser's failure to deliver such documents constitutes good cause for a postponement.
24. If a challenge involved 5 properties or fewer, the owners of those properties will be allowed to appear and offer evidence and arguments at the hearing.
25. An unauthorized communication with a Board member concerning a challenge does not automatically require that member to be recused from the hearing and determination of the challenge. Members participating in a hearing are not required to sign affidavits denying such communications. A member should be recused, however, if improper communications have interfered with the member's objectivity.
26. A taxing unit may appear at a hearing by affidavit only, and must appear through an agent.

27. Documents and records are not inadmissible merely because the party offering them failed to produce them for the opposing party prior to the hearing.

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Additionally, you are entitled to inspect and copy the documents any tangible things, which the Stonewall County Appraisal District may offer as evidence at the hearing on your protest. These items will be available for inspection and copying at the Appraisal District's office at least 14 days before the date set for your hearing. If you wish to inspect and/or copy these items, please contact the Appraisal District and arrange for an appointment.

Adopted by Resolution April 23, 2024

Sent to State and Placed on Website April 26, 2024