

**APPRAISAL REVIEW BOARD  
OF BELL COUNTY**

**HEARING PROCEDURES**

*Hearings will be conducted in accordance with Chapter 41 of the Texas Property Tax Code and the following local procedures. To the extent of any conflict, the statutory procedures and provisions will control.*

**SCHEDULING AND POSTPONEMENT**

**Failure to Appear for Hearing**

A property owner or taxing unit that fails to appear for its scheduled hearing shall be deemed to have waived its protest or challenge, and the protest or challenge is thereby withdrawn and dismissed for want of prosecution as of the hearing date without further action by the board. Not protest or challenge may be reinstated unless a written motion therefore is filed before the board approves the appraisal records and good cause is shown for failure to appear for hearing.

**Determination of Good Cause**

When a property owner or taxing unit, as the case may be, (1) files a notice of protest after the legal deadline but before the date the board approves the appraisal rolls, (2) requests a postponement of a scheduled hearing, or (3) requests reinstatement of a protest or challenge after its failure to appear for hearing, the property owner or taxing unit shall explain in writing its reasons (“good cause”) for its failure to appear for hearing.

“Good Cause” for failure to timely file a notice of protest, for postponement of a scheduled hearing, or for failure to appear for a scheduled hearing is shown when the property owner or the owner’s agent, as the case may be, is prevented by some event beyond the immediate control of the property owner or the owner’s agent and which was unforeseeable. Mere forgetfulness, neglect, or other pressing work cannot excuse an appearance at a scheduled hearing.

It shall be the duty of the property owners appearing before the Tax Appraisal District of Bell County Appraisal Review Board to give their first attention to the setting and hearing of protests scheduled before this board. Protests or other matters in other jurisdictions shall not be an excuse, or reasonable ground, justifying a rescheduling or postponement of a protest on the hearing schedule of this board, unless that property owner has evidence of a hearing in another jurisdiction which bears a postmark prior to that received by the property owner from this board.

**Pre-hearing Conference**

The Appraisal Review Board of the Tax Appraisal District of Bell County request that the property owner or taxing unit meet informally with an appraiser prior to their scheduled formal hearing.

**ORDER OF THE PROCEEDINGS**

For most protest hearings, the hearing should be conducted in the following order:

- a) Commence the hearing and announce the assigned protest number, property location and owner, and other identifying information.
- b) Announce that, in accordance with Tax Code Section 41.45(h), all written material that has that has not been provided must be 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, 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 all testimony must be given under oath and swear-in all witnesses who plan to testify

- g) Unless both parties otherwise agree, the property owner (or agent, as applicable) shall present his/her case first.
- h) If the property owner or agent presents his/her case first, he/she shall present evidence (documents and/or testimony). If witnesses are present, the property owner or agent may examine the witnesses as part of the presentation of evidence. At the end of the presentation, an opinion of value (if applicable) for the property must be stated.
- i) Next, the appraisal district representative may cross-examine the property owner, the agent, or the representative and/or witnesses.
- j) If the property owner or agent presented his/her case first, the appraisal district representative shall present evidence (documents and/or testimony) next. If witnesses are present, the appraisal district representative may examine the witnesses as part of the presentation of evidence. At the end of the presentation, an opinion of value (if applicable) for the property must be stated.
- k) Then, the property owner or agent may cross-examine the appraisal district representative and/or witnesses.
- l) Members of the ARB shall not be examined or cross-examined by parties.
- m) The party presenting its case first may offer rebuttal evidence (additional evidence to refute evidence presented by the other party).
- n) The other party may then offer rebuttal evidence.
- o) The party presenting its case first shall make its closing argument and state the ARB determination being sought.
- p) The party presenting its case second shall make its closing argument and state the ARB determination being sought.
- q) The ARB or panel chairman shall state that the hearing is closed.
- r) The ARB or panel shall deliberate orally. No notes, text messages, or other form of communication are permitted.
- s) The ARB or panel chairman shall 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 to be determined. A vote shall be taken and recorded by a designated appraisal district staff person or member of the ARB assigned for this purpose. Separate motions and determinations must be made for each protested issue (i.e., excessive appraisal and unequal appraisal must have separate ARB motions and determinations).
- t) Thank the parties for their participation and announce the determination(s) of the ARB and that an order determining protest will be sent by certified mail.

The board is present to hear evidence and may not be cross-examined. Witnesses or parties appearing before the board shall not address questions to individual board members.

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

### **EVIDENCE**

No evidence may be presented at a hearing by either the chief appraiser or the protesting party if this evidence has not been first made available to the opposing party. The chief appraiser must inform the taxpayer of the requirement. The chief appraiser must advise the taxpayer that data, schedules, formulas, comparable property values, slides, pictures or other visual aids and evidence may be presented by the chief appraiser at the hearing and that any and all such evidence is available for review by the taxpayer at least (14) days prior to the hearing date or proposed hearing date. The taxpayer is requested to submit any and all evidence he/she will use at the hearing to the chief appraiser at least (10) days prior to the hearing or the postponed hearing.

### **TIME LIMITS FOR HEARINGS**

A hearing is limited to fifteen (15) minutes per parcel for residential property and personal property. Commercial hearings shall be limited to twenty (20) minutes per parcel. Hearings involving multiple accounts will be limited to ten (10) minutes per parcel. The board may waive the time limit at its discretion.