

STATE OF TEXAS
COUNTY OF JACK

JACK COUNTY APPRAISAL REVIEW BOARD

ADOPTING THE APPRAISAL REVIEW BOARD'S HEARING PROCEDURES

RESOLUTION

WHEREAS, Tax Code, Section 41.01(c) requires that the Jack County Appraisal Review Board hold a public hearing to consider the hearing procedures proposed for adoption by the Board. The Jack County Appraisal Review Board held such a public hearing on the 21st day of March, 2024 and considered any public comments offered at the hearing; and

WHEREAS, the Jack County Appraisal Review Board has determined that the procedures attached hereto as Exhibit A and incorporated herein by reference will satisfy the requirements of law and facilitate the fair, orderly, and efficient conduct of hearings,

NOW THEREFORE, BE IT RESOLVED BY THE JACK COUNTY APPRAISAL REVIEW BOARD THAT:

SECTION 1. The Jack County Appraisal Review Board's hearing procedures stated in the attached Exhibit A are adopted. Such procedures will remain in effect until amended or replaced by further order of the Jack County Appraisal Review Board.


SECTION 2. This Resolution shall take effect immediately upon its passage.

DULY PASSED AND APPROVED BY THE JACK COUNTY APPRAISAL REVIEW BOARD ON THE 21st DAY OF MARCH 2024.



Chairman
Jack County Appraisal Review Board

ATTEST:



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HEARING PROCEDURES FOR THE JACK COUNTY APPRAISAL REVIEW BOARD

In accordance with Texas Property Tax Code Sec. 5.103(d)(e) and Sec 41.01(c); the following procedures incorporate the model hearing procedures prepared by the comptroller and were adopted by resolution by the Jack County Appraisal Review Board on 3/21/2024.

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. **Questions about ARB Appointments should be emailed to: cheif@jackcad.org**
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 the 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 notices required under the Property 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. **The ARB will make this determination of good cause based solely upon the property owner's written explanation of good cause prior to scheduling any hearing. Circumstances that the ARB has recognized as for purposes of good cause include the following: 1) active military duty outside the United States; 2) illness or injury requiring the care of a medical professional; 3) recent death in the immediate family; 4) being involved in a legislative or judicial function (i.e., jury duty) or impending court hearing; 5) other instances of good cause as determined by the ARB. Supporting documentation should be included with the late protest and claim of good cause. Good cause, for the purpose of making this specific determination, is not a reason that includes, being away or failing to recognize the deadline. The deadline to file for good cause is before the ARB has approved the appraisal records for certification of the appraisal roll.**

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. **A request to withdraw or cancel an ARB hearing should be emailed to: nrose@jackcad.org**
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. The ARB can schedule more than one protest hearing at the same time and date; however, the 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.
3. Scheduling Hearings for Multiple Accounts – If requested by a property owner or the 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 Section 41.66 (k)(k-1) and 41.45(d)(d-1)] – 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 one million or more. The owner or agent must consent to a special panel reassignment and may request a postponement if they disagree with the reassignment. Once a protest is scheduled for a specific panel, the ARB cannot reassign it to another panel without the consent of the property owner or a designated agent. If the ARB reassigns a protest to another panel, the owner or designated agent may agree to the reassignment or request a postponement of the hearing. The ARB must postpone the hearing if requested in this situation. Pursuant to Tax Code Section 41.66(k), "[a] change of

THE HISTORY OF THE UNITED STATES

The history of the United States is a complex and multifaceted story, spanning centuries and continents. It is a story of exploration, discovery, and the struggle for freedom and justice.

The story begins with the arrival of European explorers in the late 15th century. Christopher Columbus's voyage in 1492 opened the way for a new era of global exploration. The Spanish, French, and British established colonies across the Americas, each with its own unique culture and traditions. The early years of settlement were marked by hardship and conflict, as the colonists sought to build a new life in a remote and often hostile environment.

The 17th century saw the growth of the colonies and the emergence of a distinct American identity. The Pilgrims and Puritans sought religious freedom, while the Quakers and other groups pursued economic and social progress. The colonies began to assert their independence from British rule, leading to the American Revolution.

The American Revolution (1775-1783) was a pivotal moment in the nation's history. The colonists fought for the right to self-governance and to be free from British taxation without representation. The war resulted in the Declaration of Independence in 1776 and the establishment of the United States as a sovereign nation. The new government was based on the principles of democracy and the protection of individual rights, as outlined in the Constitution and the Bill of Rights.

The 18th and 19th centuries were a period of rapid expansion and growth for the United States. The nation's territory grew from a small coastal strip to a vast continental empire. The westward movement of settlers was driven by the desire for land, opportunity, and a better life. The discovery of gold in California and the opening of the transcontinental railroads further fueled the expansion.

The mid-19th century was a time of great social and political change. The abolitionist movement gained momentum, demanding an end to the transatlantic slave trade and the institution of slavery. The Civil War (1861-1865) was fought over the issue of slavery, ultimately leading to the emancipation of the enslaved and the preservation of the Union. The war also resulted in the Reconstruction era, a period of rebuilding and reform.

The late 19th and early 20th centuries saw the rise of industrialization and the emergence of a new American identity. The nation became a world power, with its economy and military strength growing rapidly. The Progressive Era (1890s-1920s) was a period of social and political reform, aimed at addressing the problems of industrialization and urbanization. The United States entered World War I in 1917, and emerged as a global superpower.

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members of a panel because of a conflict of interest, illness, or inability to continue participating in hearings for the remainder of the day does not constitute reassignment of a protest to another panel.”

5. Postponements Under Tax Code Section 41.45(e) – ***A request for a postponement should be emailed to: nrose@jackcad.org. In most cases, a person is entitled to one postponement. A person making such a request should not assume the request has been granted until the person receives a confirmation from the ARB. If a postponement is not granted and the person fails to appear for the scheduled hearing, the protest will be dismissed.*** 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. The property owner 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. 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. 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). The property owner or designated agent must request the postponement in writing, including by fax, email, telephone or in person to the ARB, an ARB panel or the ARB chair. If the postponed hearing is rescheduled to occur before the next regular meeting of the ARB, the chair or the chair’s representative can act on the postponement request without the necessity of action by the full ARB. 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. Without limit, the ARB must postpone a hearing if the chief appraiser consents to the postponement. The chief appraiser must request the postponement in writing, including by fax, email, telephone or in person to the ARB, an ARB panel or the ARB chair. If the postponed hearing is rescheduled to occur before the next regular meeting of the ARB, the chair or the chair’s representative can act on the postponement request without the necessity of action by the full ARB. 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 a 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.
 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. 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.
 7. Postponements Under Tax Code Section 41.45(g) – ***A request for a postponement, including documentation should be emailed to: nrose@jackcad.org. Requests for this type of postponement will not be reviewed unless documentation is included. In most cases, a person is entitled to one postponement. A person making such a request should not assume the request has been granted until the person receives a confirmation from the ARB. If a postponement is not granted and the person fails to appear for the scheduled hearing, the protest will be dismissed.*** 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. 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. ***41.461 information (JACKCAD Evidence) – the owner or the agent of the owner is entitled on request to a copy of the data, schedules, formulas, and all other information the chief appraiser will introduce at the hearing. Requests should be emailed to: nrose@jackcad.org***
 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.
 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 that 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. 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.
- 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)]**
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 [provide instructions on how to fill out the survey]. 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. 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, and other relevant matters.

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- 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.
- 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 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 written request for email delivery of the notice of determination. Provide the property owner or agent documents indicating that the members of the board hearing the protest signed the required affidavit.

Agreement to focus hearing – State law prescribes the procedures that a panel of ARB members follow when conducting a hearing. Several of the preliminary steps are statements that the panel chairman makes. They provide information for the property owner's benefit, but they also use valuable time. Some property owners choose to have the preliminary steps covered in writing. That leaves more time for the parties to explain their positions to the panel. With the property owner's consent, these steps will be covered in a document prior to the hearing, and the panel will not repeat them verbally during the hearing.

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 can 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 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. 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.

Telephone and Videoconference hearings are subject to the protesting party providing essential contact information (phone and/or email) to the ARB. Prior to the ARB hearing, any evidence that the property owner intends to offer to the ARB should be attached to a notarized Comptroller Form 50-283 "Property Owner's Affidavit of Evidence" and emailed to: nrose@jackcad.org. On the day of the ARB hearing, call 940-567-6301, fifteen (15) minutes prior to the scheduled hearing time to check in. After checking in, the ARB will call you back when the hearing is ready to begin. If a property owner has had to wait more than two hours from the scheduled hearing time, and the hearing has not begun, property owner may terminate the call, if still on hold. The property owner should promptly call 940-567-6301 and state they are exercising their right to request a postponement of the hearing. If you do not call fifteen (15) minutes prior to your hearing, the ARB will conduct the hearing based on the notarized evidence you have submitted and make a determination. If notarized evidence is not provided and you do not call in, the ARB will dismiss your protest. For more information, refer to your hearing notice.

3. Conducting Hearings Closed to the Public [Tax Code Section 41.66(d), (d-1)] – The chief appraiser and the property owner must file a joint motion to request that 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 HISTORY OF THE UNITED STATES

FROM THE FIRST SETTLEMENTS TO THE PRESENT TIME

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HEARING PROCEDURES FOR THE JACK COUNTY APPRAISAL REVIEW BOARD

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 of 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.
5. Party’s Right to Appear by an Agent – 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. **Appointment of Agent (AoA) forms should be emailed to: nrose@jackcad.org**

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.
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 Required by 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. **41.461 information (JACKCAD Evidence) – the owner or the agent of the owner is entitled on request to a copy of the data, schedules, formulas, and all other information the chief appraiser will introduce at the hearing. Requests should be emailed to: chief@jackcad.org**
4. 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.
5. Required Contents That Vary By ARB – ARB model 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:
 - **Before or immediately after an ARB hearing begins, each party shall provide the other with a copy of the evidence the party intends to offer at the hearing. The parties may exchange evidence in paper or electronic form.**
 - **All evidence is retained in accordance with Comptroller Rule 9.803 & 9.805 in electronic or paper files.**
 - **Audiovisual equipment will be used at an ARB hearing, including a computer compatible with the file types listed above. Audiovisual equipment of the same general type, kind, and character is available for use by a property owner who requests the use of the equipment when checking in for a hearing. It will not be connected to the internet. A property owner may bring their own audiovisual equipment for use at a hearing. The owner is responsible for the set up and operation of equipment. Property owners may not access PCAD’s computer network, technology, or equipment other than that made available and described in these procedures.**
 - **Evidentiary materials produced in electronic form must use generally accepted technology and must be suitable for retention and be capable of being scanned or reviewed for the presence of any malicious software or computer viruses before acceptance by the recipient’s computer system. The ARB will accept the following electronic file format types and devices on CD, DVD, and USB flash drives only: .jpg, .jpeg, .bmp, .tif, .pdf; .xls, .xlsx, .doc, .docx. The original CD, DVD, and USB flash drive will be retained as evidence. DO NOT bring evidence on a smart phone.**

The first part of the report deals with the general situation in the country. It is noted that the economy is still in a state of depression, and that the government is struggling to find ways to improve the situation. The report also mentions that the government is planning to introduce a new tax system, which is expected to increase the revenue of the state.

In the second part of the report, the author discusses the social conditions in the country. It is noted that the majority of the population is still living in poverty, and that the government is struggling to provide basic services to the people. The report also mentions that the government is planning to introduce a new social welfare system, which is expected to improve the living conditions of the people.

The third part of the report deals with the political situation in the country. It is noted that the government is still struggling to maintain its authority, and that there are many people who are dissatisfied with the government's policies. The report also mentions that the government is planning to hold new elections, which are expected to be held in the near future.

In the fourth part of the report, the author discusses the international situation. It is noted that the country is still recovering from the effects of the war, and that it is struggling to rebuild its economy. The report also mentions that the country is planning to join the United Nations, which is expected to help the country to rebuild its economy and to improve its international relations.

The fifth part of the report deals with the future of the country. It is noted that the country has a long way to go, and that the government needs to take more steps to improve the economy and the social conditions. The report also mentions that the author is optimistic about the future of the country, and that he believes that the government will be able to overcome its current difficulties.

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