

SECRETARY: Chad Grimes

CHAIRMAN: Chad Knowlton

MEMBER: Cass Lasater

MEMBER: Jackie Pearson

MEMBER: Lonnie Clemmons

**RULES OF PROCEDURE FOR
REVIEW BOARD HEARINGS**

July 6, 2021

9:00 A.M. – 12:00 P.M.

1. All hearings will take place at the Appraisal District Office, 709 W 7th Ave, Spearman, Texas, starting at time mentioned above on July 6, 2021. If other meeting dates are necessary to hear timely filed appeals, proper notice will be given.
2. Appointment schedules stating the taxpayers name, property description and issue to be protested and time scheduled will be posted on the office front counter the morning prior to the day's hearings. If the hearings are estimated to be few in number, the appointments will be scheduled on a first come-first served basis.
3. All hearing s will be conducted as informally as possible, although the Board must comply with the rules prescribed by Comptroller of Public Accounts. Robert's Rule of Order will be used as a guideline. The chairperson is a full participant and is not prohibited from voting or making motions.
4. A property owner initiating a protest is entitled to offer evidence or argument by affidavits without personally appearing. To appear at a hearing by telephone conference call, a property owner must notify the ARB by written request not later than the 10th day before the date of the hearing. To offer evidence or argument at a hearing conducted by telephone conference call, 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 by telephone conference call to another person the owner invites to participate in the hearing.
5. All hearings will be tape-recorded.
6. When protesting taxpayers appear before the Appraisal Review Board, each shall state their name, identify the property about which the issue arises, and state the issue to be contested. At such time, the protesting taxpayer shall have 5 minutes to present his/her case and the evidence thereon. The Chief Appraiser or any other party of interest shall be limited to 5 minutes to present any defense to the issues raised and evidence presented. The Appraisal Review Board shall reserve 5 minutes for questions.
7. Any Appraisal Review Board member may question the appellant and /or the Chief Appraiser or any other party of interest.
8. Cross-examination of opposing witnesses is permitted. The questions must be relevant, not abusive and not personal. Cross-examination must be completed within the allotted time frame of each party.
9. The protesting taxpayer must confine himself/herself to the question before the Board and avoid personalities and/or matter not pertinent to the question at hand.
10. The Board may continue a hearing if additional evidence is required. If the Board determines good cause, a hearing may be scheduled for issuance of a subpoena.
11. A protest may be heard by affidavit in lieu of personal appearance. Affidavits must be received prior to the beginning of the protest hearings and must be attested to by a notary or judge. (Amended May 10, 2002) Affidavits will be accepted by facsimile if the notary seal is legible and received prior to the beginning of the protest hearings.
12. The secretary will prepare all written orders of determination of the protest at the time of the protest unless a majority of the members vote to delay determination of the protest until a later time.
13. A taxpayer who has filed a timely protest may request a postponement of hearing for good cause. Chief Appraiser and the Appraisal Review Board Chairperson determine good cause. Acceptable causes for postponement are illness verified by doctors' statement, death in immediate family or another emergency situation. Date of new hearing must be in accordance with Code Section 41.45(e).
14. The property owner has a right to inspect and copy the data, schedules, formulas and any other material the Chief Appraiser plans to introduce at the hearing.