

TRAVIS APPRAISAL REVIEW BOARD

05/08/19

Attention: Property Tax Agents

The Travis Appraisal Review Board (TARB) is committed to our statutory mission of certifying timely annual appraisal roll for the Travis County taxing entities. As we prepare and plan for the many variables and unknowns that occur each year, we recognize you too are making preparations to represent your clients as effectively and efficiently as possible. Therefore, the TARB has implemented an Agent Policy to ensure we fulfill our duties and to establish clear expectations for tax consultant agencies and firms representing property owners.

The policy ensures that TARB will conduct all hearings in a professional, competent, consistent, impartial, efficient and expeditious manner. The TARB gives notice to owners, agents and the appraisal district of the change in prior policies and procedures and expects all parties to plan and prepare as necessary to comply with the Agent Policy. This policy will be in effect until revised by the full Travis Appraisal Review Board. 2019 formal protest hearings will adhere to this policy and will be scheduled beginning June 3rd and are expected to conclude on or before August 30th.

For the second year in a row, the Travis Central Appraisal District Board of Directors has significantly increased the size of the TARB in anticipation of another year of increased protest filings. The TARB will have sufficient members to operate up to forty (40) panels concurrently in an off-site location to be secured by the Travis Central Appraisal District. In order to efficiently use the TARB's time to conduct many hearings expeditiously, the order of hearings scheduled for a particular day may be altered. The scheduling will be only as flexible as the TARB deems necessary in its sole discretion with a goal of meeting certification at the earliest possible date.

Each tax consultant firm should consider every option available to resolve a property protest prior to being scheduled for a Formal Hearing.

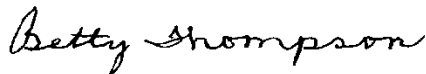
- ✓ File protests as early as possible before the May 15th deadline
- ✓ Resolve protests informally
- ✓ Withdraw early protests without a recorded Appointment of Agent (AoA) Form
- ✓ Be prepared to use the number of tax consultants/agents that may be necessary to represent the volume of protests filed by your firm

As provided in the Texas Property Tax Code, 41.66 (j) formal protest hearings will be scheduled across multiple panels for agents filing more than twenty (20) protests. Scheduling will be done by tax consulting agency or firm without regard to the designation of any individual consultant within the agency or firm. In the case where an attorney might not have an AoA filed, in the Formal Hearing the lawyer must state his relationship to the property owner and Texas Bar Number for the record.

Formal hearing reschedules or postponements will be granted or denied by the TARB Chair according to the TPTC and the Comptroller's Model Hearing Procedures. Family vacations, business conflicts, needing more time to prepare for your hearing, etc. are not considered reasons to reschedule your ARB hearing. It is highly recommended that alternate means be sought to present your protest evidence e.g. submit an affidavit prior to your ARB scheduled hearing.

The appended policy is meant to create a productive efficient course of action to operate within the law impartially and consistently. Absent exceptions necessary to allow for a fair and just outcome, TARB panel chairs/members or the TARB officers will not deviate from policy. Going forward, the TARB appreciates your cooperation and adherence to the Agent Policy.

Sincerely,

A handwritten signature in cursive script that reads "Betty Thompson".

Betty Thompson
Chair, Appraisal Review Board

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1. STATEMENT OF PURPOSE

The Travis Appraisal Review Board (TARB) bears the responsibility to determine protests initiated by property owners or their agent. By July 20th, in accordance with Section 41.12(a) of the Texas Property Tax Code (TPTC), the TARB must complete substantially all timely filed protests before approving the appraisal records. The TARB may not approve the records if the sum of the appraised values, as determined by the chief appraiser, of all properties on which a protest has been filed but not determined is more than five percent of the total appraised value of all other taxable properties. The Travis Central Appraisal District (TCAD) Board of Directors may postpone the deadline established by Section 41.12(a) for the performance of the functions listed in that Section to a date not later than August 30th. The Travis Appraisal Review Board (TARB) will conduct all hearings in a professional and efficient manner to achieve approval of the appraisal records, in compliance with Section 41.12, at the earliest date possible.

2. SCOPE

The TARB recognizes the Texas Property Tax Code (TPTC) has established some differences in the law as it relates to an individual property owner or a property owner represented by an agent. This Agent Policy is created for those representing property owners through a signed agreement and includes, but is not limited to, Property Tax Agents, Attorneys, Real Estate Agents and individuals acting on behalf of multiple property owners. This policy will also pertain to individual property owners and the Travis Central Appraisal District (TCAD) in a fair and just manner where applicable.

This policy has been established to comply with the Texas Comptroller’s Model Hearing Procedures and the TPTC. Should a conflict exist, the Texas Comptroller’s Model Hearing Procedures or the TPTC will prevail.

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3. DEFINITIONS (In Order of Appearance)

- TCAD – Travis Central Appraisal District
- TPTC – Texas Property Tax Code
- TARB – Travis Appraisal Review Board
- Agent – A representative or firm designated by the property owner on the Comptroller’s form 50-162 to act on their behalf for any purpose in connection with their property tax matters under TPTC 1.111.
- AoA (Appointment of Agent) Form - Texas Comptroller of Public Accounts Form 50-162.
- FTA - Failure to Appear
- TOMA – Texas Open Meetings Act

4. RESPONSIBILITIES

- TARB – will adopt by majority vote this policy and future amendments as necessary. Distribution will be made to those representing property owners designated by a written authorization form, Appointment of Agent (AoA), and TCAD.
- Agent – must adhere to the TARB Agent Policy.
- TCAD – will support the TARB in administering this policy.

5. POLICY

5.1 Scheduling

Formal protest hearings before the TARB will be scheduled based on the TARB chairperson’s current directives and to meet the TARB’s statutory deadlines. Priority will be given to scheduling in grouping combinations to achieve determinations with the greatest value volume per hearing day. Clerical assistance in scheduling will be provided by TCAD.

5.2 Hearings

5.2.1 Business Days and Start/Finish Time

Hearings will be conducted Monday through Friday and start at 8 a.m. unless posted otherwise. In accordance with TPTC 41.71, some hearings may be scheduled on evenings or Saturdays. TARB will continue to hear protests until the

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TARB Chair calls the close of hearings for the day. The close of business may be defined by the operational hours of the facility being occupied by the TARB.

5.2.2 Simultaneous Hearings

The TARB will schedule hearings across multiple panels based upon the information available at the time. It is incumbent on the Agent(s) to submit prior to the hearing any AoAs, Affidavits or Withdrawals for a protest filed. AoAs will be submitted to and reviewed by TCAD.

The TARB shall accept and consider a motion or protest filed by an agent(s), if the agent files the Comptroller's Appointment of Agent Form 50-162 (AoA) with TCAD at or before the hearing on the motion or protest. The TARB strongly encourages early filing of AoAs to help expedite the hearings in a timely and efficient manner. Additionally, for proper recognition as an individual exempt from AoA requirements, the individual must comply with TPTC 1.111 (j) and must file this information with TCAD.

Agents should consider all options prescribed in the TPTC to resolve the protest which includes appearance in person, by affidavit not attending or by telephone hearing.

5.2.2.1 Assignment of Multiple Hearings Same Day Same Time

The TARB will exercise its statutory right under TPTC 41.66(j) to schedule hearings across multiple panels for agents filing more than 20 protests. Such hearings will be scheduled for the same day with a single start time, but in practice will be heard over the entire course of the day. Actual start times will vary. Agent(s) scheduled in multiple panels should provide sufficient agents to prepare for and attend hearings. Hearings shall proceed in the order called. Should no one appear at the hearing or a sworn Affidavit has not been filed with TCAD, the hearing will be forfeited for FTA. Notice of the FTA resulting in a dismissal of the protest will be sent after four (4) days following the hearing date if no 41.45 (e) request for rescheduling has been received and approved.

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5.2.2.2 Appearance for Scheduled Hearings

The agent(s) must be prepared to appear for their scheduled protest when called to a panel. Failure to appear at a hearing either in person or by an Affidavit complying with TPTC 41.45 (i) & (n) will result in forfeiture for FTA. If an agent(s) registers as present, then fails to attend the hearing or fails to return on time after a break or lunch period, the protest will be called and recorded for FTA. If an agent(s) leaves early, scheduled hearings for which the agency or firm is not present will be dismissed for FTA. Hearings forfeited for FTA will not be rescheduled unless

a request in compliance with the Rescheduling and Postponement of Hearings provision below has been received and approved.

5.2.2.3 Variations in Scheduling

Changes as the protest season progresses may affect the original calculations utilized to create the schedule. However, when a protest is called for the Formal Hearing all prior unresolved negotiations with TCAD toward settlement will be considered to be terminated.

5.2.2.4 Rescheduling or Postponement

Pursuant to 41.45 (e-1), requests to reschedule a hearing after a FTA must be received in writing. Good cause for rescheduling under TPTC 41.45 (e-1) will be as set forth in TPTC 41.45 (e-2). “Conscious indifference” means a failure to take some action which would seem to be reasonable under the same circumstances. A TARB form is available for this request.

For requests under TPTC 41.45 (g) where there is a conflict with one or more hearings in another appraisal district and a request is presented by an agent(s) with multiple consultants/agents, the request must explain why no other consultant/agent is available to take the conflicting hearing(s). Scheduling letters from another county for protests that have been resolved does not constitute a conflict.

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5.3 Panel Assignments

TARB members will be assigned by the TARB Chair to panels consisting of a minimum of three (3) members. One member will be designated to serve as Chair to conduct the hearing. Panels will be assigned to a room.

Panel assignments will generally remain fixed for a period of one (1) week to maximize efficiency. Should an assigned panel member be absent for the day or needs to recuse themselves from a hearing, an alternate member will be assigned. All assignments will be made by the TARB Chair.

Hearings will be scheduled as required in TPTC 41.46 (a). At the time of scheduling, each day's hearings will be grouped into dockets for hearings. The TARB Chair will randomly assign the docket to a TARB panel based upon the property type protested, grounds of protest and panel availability.

6. DOCKET SYSTEM

The TARB will use a docket system to coordinate and track protest hearings on protests concerning more than 20 properties filed by the same property owner or agent(s). Along with the notice of hearing, a copy of the docket (docket sheet) will be provided to the agent(s). The docket sheet will list the protested properties and the order in which the protests hearings will be called and conducted.

The docket sheet shall be used to check-in the agent(s) for all the hearings listed on the docket sheet. Agent(s) are required to check-in thirty (30) minutes prior to the scheduled time of the hearings. At the end of the day, the TARB Chair will make the final call to hear any protest listed on the docket sheet not called by a panel. Any errors or omission of information will be the responsibility of the Agent(s).

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7. CONDUCT

7.2 Professional Environment

An atmosphere of mutual respect is expected between TARB members, TCAD and property owner’s agent. Each individual should act with the highest level of integrity to fulfillment of our individual missions, goals and objectives in an unbiased and non-prejudicial manner. Disruptive or discourteous behavior will be dealt with by the TARB Chair on a case by case basis centered on the severity of the infraction.

7.3 Ex Parte

While hearings to the greatest extent practical shall be informal in accordance TPTC 41.66, separate areas to assemble will be maintained for TARB members, TCAD and property owner’s Agent. This helps prevent ex parte communications. Socialization between the groups should be held to a minimum. When hearings are not in session, each party should return to their respective area.

7.4 Use of Audio/Video Recording Equipment

Minutes in the form of an audio recording as required by section 551.021 of the Texas Government Code will be made of each protest hearing. Under TOMA, a person in attendance at an open meeting of a governmental body may record all or part of the meeting by means of a recorder, video camera or other means of oral or visual reproduction.

Intended use of any oral or visual equipment during a TARB hearing must be declared at the time of hearing check-in. The recording equipment must be positioned prior to the hearing and in a place visible to all. Visual recording equipment must be situated to capture all parties participating in the hearing. Persons will not be permitted to photograph or record by any means in areas not authorized by TOMA or restricted by the building owner.

7.5 Carrying of Handguns Prohibited

Pursuant to Section 30.06, Texas Penal Code (Trespass by Holder of License to Carry a Concealed Handgun) a person licensed under Subchapter H, Chapter 411, Texas Government Code (Concealed Handgun Law) may not enter a hearing room with a concealed handgun.

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Pursuant to Section 30.07, Texas Penal Code (Trespass by License Holder with an Openly Carried Handgun) a person licensed under Subchapter H, Chapter 411, Texas Government Code (Handgun Licensing Law) may not enter a hearing room with a hand gun that is carried openly.

