

TRAVIS APPRAISAL REVIEW BOARD

May 11, 2021

Attention: Property Tax Agents

The Travis Appraisal Review Board (TARB) is committed to our statutory mission of certifying timely the annual Appraisal Roll for the Travis County taxing entities. The Travis Central Appraisal District (TCAD) Board of Directors approved a Resolution on April 8, 2021 using their authority under TPTC Section 41.12(c) that by July 20th the TARB may approve the records only 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 does not exceed 10 percent of the total appraised value of all other taxable properties". The TCAD Board also stated that the TARB should "complete all remaining protests at the earliest date possible, preferably no later than August 30th". As we prepare and plan for the many variables and unknowns that occur each year, we all should recognize that the COVID-19 pandemic has substantially altered the way the TARB conducts hearings for all timely filed protests. We also recognize you too need to make preparations to represent your clients as effectively and efficiently as possible. Therefore, the TARB will continue the Agent Policy adopted in 2019 to ensure we fulfill our duties and to establish clear expectations for tax consultant agencies and firms representing property owners. We also need to be mindful of the need to protect the health of all participants of a TARB hearing.

The policy ensures the 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 any 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. 2021 formal protest hearings for agents will adhere to this policy and will be scheduled to begin mid-June and are expected to conclude on or before August 30th.

For the third year in a row, the TCAD Board of Directors has 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 using remote location internet and telephonic technology. In order to efficiently use the TARB's time to conduct many hearings expeditiously, the order of hearings scheduled for a particular day (except consecutive hearings scheduled under TPTC Section 41.66(j-1)) may be altered by the TARB Chair. 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.

It is the intention of the TARB to schedule "by docket" at a minimum 40 Residential hearings per residential panel per day and at a minimum 30 Commercial/BPP hearings per commercial panel per day. The dockets will be made up of properties presented to the TARB using FORM 50-131 (TPTC Section 41.66(j)). It is

also the intention of the TARB to utilize "**date and time certain**" scheduling for agent docketed hearings. The hearing docket sizes can be increased upon prior approval of the TARB Chair.

Tax consulting agencies or firms will schedule their agents 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 his/her Texas Bar Number for the record.

Requests for postponements and rescheduling beyond the first granted request should be directed to the TARB Chair for review and determination. All postponement and reschedule requests for properties that were not heard from a 40 hearing residential docket or a 30 hearing commercial docket should be directed to the TARB Chair for reschedule consideration under TPTC Section 41.45(e; e-1; e-2). Family vacations, business conflicts, needing more time to prepare for your hearing, etc. are not considered good cause 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. If there are properties not heard during a hearing day from a residential or commercial docket, an agent must follow the procedures outlined in TPTC Section 41.45(e-1) to request a reschedule. Any reschedule approvals will be considered under TPTC Section 41.45(e) and Section 41.45(e-2). Any reschedules approved will be conducted on a scheduled Saturday hearing date so as not to interfere with the normal operations of the TARB.

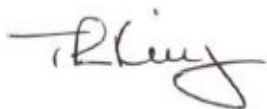
As professionals, I would not expect to have many requests to reschedule from docketed hearings. If you or one of your agents does not finish a docket by the end of the day, a serious consideration of presenting Affidavits to be heard at a later date should be made for those not finished.

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 17th 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
- ✓ Consider use of Affidavits

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,



Thomas L King
Chairman - Travis Appraisal Review Board

cc: Marya Crigler – Chief Appraiser Travis Central Appraisal District