

# APPRAISAL REVIEW BOARD (ARB) OF DENTON COUNTY PROTEST HEARING PROCEDURES

## I. ARB MEMBERSHIP

**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 shall direct the individual to the person designated to receive applications or requests for appointment for the ARB. The local administrative district judge appoints ARB members.

**2. Conflicts of Interest:** Each ARB member is responsible for ensuring that he or she does not have any conflict of interest that results in ineligibility to serve on the ARB or 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 may be provided by law. The chair shall 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 may not participate in a protest hearing. If the conflict exists due to the provisions of the Local Government Code Chapter 171, an affidavit must be filed with the secretary of the ARB. The affidavit must be filed as soon as the conflict is identified, even if it requires a delay in the conduct of the hearing. If a conflict arises from Tax Code Section 41.69, no affidavit must be filed; however, the ARB member must recuse himself or herself immediately from the hearing and report the conflict to the chair or secretary of the ARB. 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 is interested (i.e., there is no requirement under Tax Code Section 41.69 that the interest be substantial). Therefore, 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 shall immediately contact the ARB chair to address the matter. In the recusal process, the ARB member may not hear the protest, deliberate on the protest or vote on the matter that is the subject of the protest.

**3. Ex Parte and Other Communications:** ARB members shall not engage in prohibited ex parte or other communications. If an ARB member is approached by one or more individuals that appear to be engaging or attempting to engage in prohibited communication, the ARB member shall immediately remove himself or herself from the conversation. Members of the ARB shall not discuss any matters during a hearing that does not specifically pertain to the pending hearing matter. Casual comments or statements by panel members during the hearing are strongly discouraged.

## II. ARB DUTIES

**1. Statutory Duties of an ARB:** Each ARB member is responsible for ensuring that he or she understands the statutory duties of the ARB and shall comply with all statutory requirements in performing statutory duties as a member of the ARB. The ARB will take no action on a matter if they lack jurisdiction to do so. If a protest or motion has been cancelled or withdrawn, if the protesting or moving party and the Chief Appraiser or his/her designee agree to a resolution, even when reached during a hearing, or if the protesting or moving party fails to appear at their scheduled hearing, the ARB will take no action. The ARB reserves the right to deny a hearing on any matter that it does not have jurisdiction or authority to determine. The scope of the ARB's determinations during hearings may be limited to matters cited in the notice of protest or other written request for relief to the ARB, as limited by the tax code.

**2. Notices Required under the Property Tax Code:** Each ARB member is responsible for obtaining and maintaining familiarity with notices required under the Property Tax Code. If an ARB member has reason to believe that any notice that is required by law to be provided by the ARB is not being provided or does not meet the requirements of applicable law, the ARB member shall promptly notify the ARB chair. The ARB chair shall 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 should be carefully considered. Additionally, standards in making determinations of good cause under Tax Code Section 41.44(b) should be uniformly applied. The Denton ARB gives due consideration to good cause claims in a manner that properly respects the rights of property owners and their agents while not undermining or

