

APPRAISAL REVIEW BOARD OF WICHITA COUNTY PROTEST HEARING PROCEDURES

If you* filed a notice of protest as required by Texas law, you are entitled to an opportunity to appear before the Appraisal Review Board (ARB) to present evidence or argument. Members of the ARB who will hear your protest are not employees or officers of any county, city, school district, or other political unit that assesses or collects property taxes. They are not part of Wichita Appraisal District (District). They are a citizenry body that has been appointed to impartially resolve protests filed by property owners within the appraisal district.

Texas law empowers the ARB to hear and resolve protests only about the following issues concerning your property: valuation; appraisal ratio that exceeds median level (unequal appraisal); eligibility for total or partial exemptions; inclusion of the property on the appraisal records for the District or for a particular taxing unit within the District; whether you are/were the owner; whether a notice required by law was delivered; determination of changes of use of agricultural, open-space land, or other actions by the District or ARB that adversely affect you as a property owner. **The ARB cannot hear or resolve other matters, such as complaints about the amount of your taxes or your ability to pay your taxes.**

PROCEDURES BEFORE YOUR HEARING

If you have not already talked to an appraiser, you may try to resolve your complaint before the scheduled hearing by meeting with an appraiser. You can schedule a meeting by calling 940-322-2435. It is unlawful for either the Appraisal District or the taxpayer to give any ARB member information about your protest before the hearing.

Organize your testimony and documents ahead of time. You must present the original document(s) to the ARB for filing with ARB records. Examples of documents that may be relevant to a determination of the value of property include: title companies' closing statements and other records of recent sales of the property or similar property; reports of recent appraisals; estimates of costs to repair damages other than ordinary deterioration; maps; plats; photographs; floor plans; income and expense statements for properties that produce rental income. If your protest involves Business Personal Property, all items used in production of income are taxable. This would include machinery, equipment, furniture, fixtures, computer equipment, vehicles, leasehold improvements and inventory used in manufacturing or held for resale. You will need to bring evidence of what business personal property was owned on January 1. Evidence can include schedules of fixed assets and depreciation, balance sheets, IRS returns (Form 1040, Schedule C; Form 4562), inventory records, invoices and any other documentation that shows acquisition dates and costs. If you are claiming that the goods are taxable elsewhere, you should be able to provide proof the property was rendered to another jurisdiction and that it is on another tax roll. All documents that you present in the hearing become part of the ARB's permanent records and will not be returned to you.

Before the date of your hearing, you may inspect all of the data, schedules, formulas, and other information that the District plans to introduce at the hearing to establish any matter at issue. You may review this information at Wichita Appraisal District, 600 Scott Street 3rd Floor, Wichita Falls, Texas from 14 days prior to your hearing date until the day before your hearing. Copies of this information can be obtained upon written request. The charges for such copies will not exceed \$15 for each residence or \$25 for other types of property.

The ARB usually schedules separate hearings for each account. Therefore, if you filed notices(s) of protest about two or more contiguous properties that are the subjects of separate accounts and you want a single hearing, you must notify the ARB at least five (5) days before the date of the earliest of the scheduled hearings.

If you have not designated a tax agent to represent you at your protest hearing you are entitled to have your protest hearing postponed one time, provided your request is made prior to the date of the hearings. It will be postponed to a date not less than 5 days or more than 30 days from the original date, unless you, the chief appraiser and the appraisal review board agree to a different date. If you or your agent shows reasonable cause or the chief appraiser consents, you may receive one or more postponements of the hearing date(s). You may request a postponement in writing, including by facsimile or e-mail, by telephone, or in person to the full review board, panel of the review board, or chairperson of the review board.

You may present evidence or argument without attending the hearing in person by sending an affidavit executed before a Notary Public (or other authorized public official) stating that you swear or affirm that the information it contains is true and correct. The affidavit should identify you as the property owner, the account number and description of the property that is the subject of the protest, and the date and time of

the hearing. An affidavit is included with the ARB notification of hearing letter for your convenience. For an affidavit to be considered, it must be received by the ARB before the time of the hearing.

It is important that you be on time for your hearing. Failure to appear at your hearing in person, by sending a sworn affidavit containing evidence to support your protest, or by authorized agent or representative, will result in the dismissal of your protest.

*A property owner may designate another person to represent him/her for property tax purposes by filing certain forms required by Texas law. These forms are available from the District at PO Box 5172, Wichita Falls, Texas 76307-5172. In this notice "you" includes property owners and their properly designated agents.

PROCEDURES DURING AND AFTER YOUR HEARING

A protest hearing is somewhat like – but far less formal than – a simple trial in a court of law. The ARB follows certain rules and procedures so that everyone who appears before it has a fair and reasonable opportunity to be heard and so that an impartial determination is made. For example, all protest hearings must be open to the public and all testimony must be given under oath.

Panels of three (3) ARB members usually hear protests. A majority of the ARB will make the final determination on each protest.

The ARB's experience indicates that 15 minutes is usually sufficient time for a protest hearing. However, the ARB may set other time limits depending on the nature of the dispute.

A protest hearing usually proceeds as follows:

1. The property is identified as listed in the appraisal records.
2. Any ARB member who has a conflict of interest is excused from participation in the hearing and determination process.
3. The property owner and any witnesses and attorney who accompany the owner are asked to identify themselves.
4. The ARB member chairing the hearing swears all witnesses.
5. The Chairman clarifies what properties and what issues will be considered and explains how the hearing will be conducted.
6. The Chairman instructs the representatives of the parties that each must provide the other with a copy of any written material that the party intends to offer as evidence, and the panel considers any objections to the conduct of the hearing or to the proposed evidence.
7. Property owner offers evidence and argument.
8. The District's representative(s) and witnesses offer the District's evidence and argument.
9. ARB members question the parties and witnesses.
10. The District's representative(s) questions (by directing the questions through the panel chairman) the owner and his witnesses and closes his argument and explanation.
11. The owner questions (by directing the questions through the panel chairman) the District's representative(s) and witnesses and closes his argument and explanation.
12. ARB closes the presentation of evidence and argument, and deliberates.
13. ARB panel advises taxpayer and recording secretary of panel recommendation for action by the full ARB. This recommendation will be determined at the time of the hearing. If the ARB members hearing the protest feel they do not have enough information, they may request or require additional information and may recess the hearing and schedule the date and time that the hearing is to resume.
14. After final determination of the protest by the full ARB, the ARB will deliver to the owner/agent by certified mail a notice and copy of its Order of Determination.

However, the panel chairman may choose to alter the order of the proceedings.

The ARB follows the requirements of the Texas Property Tax Code and the current edition of *Appraisal Review Board Manual* published by the Office of the State Comptroller. A copy of *Taxpayer' Remedies* was enclosed with your Notice of Appraised Value and with your Notice of Hearing letter. You may want to refer to these publications for more information.