

**APPRAISAL REVIEW BOARD
FOR THE PECOS COUNTY APPRAISAL DISTRICT
201 SOUTH MAIN ST. FORT STOCKTON, TEXAS**

**VIA CONFERENCE CALL
Phone# (701) 802-5041
Meeting Access Code: 6988240**

Monday, JUNE 15, 2020

AGENDA

NOON

OATH OF OFFICE: Barry McCallister, George Riggs and Ross Jones

1. Call to Order
2. Establish Quorum
3. Consideration of and Approval of July 23, 2019 Minutes
4. Consideration of and possible action on adoption of Appraisal Review Board Hearing Procedures.
5. Discussion for Protest Hearings dates for 2020.
6. Submission of 2020 Appraisal Records by Chief Appraiser.
7. Consideration of and possible action on approving 2019/2020 Corrections, Addition and Deletes.
8. Adjournment

FILED
JUN 11 2020

LIZ CHAPMAN
CLERK COUNTY COURT, PECOS CO., TEXAS
By J. Kankas Deputy
4:08 pm

INFORMATION FOR PROTESTING PROPERTY OWNERS

The *Texas Property Tax Code* gives you the right to be informed of the Pecos County Appraisal Review Board's rules and procedures concerning hearings. The rules are set out in the document, provided as Service of PECOS COUNTY APPRAISAL DISTRICT and the APPRAISAL REVIEW BOARD.

Address:
201 S. Main
Fort Stockton, Texas 79735

Phone:
(432) 336- 7587

Fax:
(432) 336- 2665

HEARING PROCEDURES

1. Upon receiving a written notice of protest complying with *Sec. 41.44 of the Texas Property Tax Code*, the Appraisal Review Board (hereinafter called the "Board") shall assign a cause number to protest and schedule the protest for a hearing. If two or more persons file a protest pertaining to the same property, those protests will be heard at the same time. The Board shall notify the Chief Appraiser of the date, time, place and subject matter of each protest hearing. The Board shall deliver written notice to the protesting property owner of the date, time and place fixed for the hearing on the protest. The notice shall be mailed not later than the 15th day before the date scheduled for the hearing, unless the property owner agrees to shorter period of advance notice. A property owner who wishing to appear at the hearing with less than 15 days written notice, must file a written statement that effect with the Board no later than the time of the hearing.
2. Either the protesting property owner or the Chief Appraiser may request that scheduled hearing be held at a special time or postponed. A request for postponement shall be in writing and, if possible, be filed with the Board at least 2 business days prior to the scheduled hearing. The Board shall grant the hearing if: (a) The requesting party shows good cause for the postponement; (b) The property owner is the requesting party and the Chief Appraiser consents to the postponement; or (c) The property owner is the requesting party and the Chief Appraiser has failed to deliver documents to which the property owner is entitled under *Sec 41.66 of the Texas Property Tax Code*. The postponement of a hearing does not require the delivery of additional written notice to the property owner. The Board may, in the exercise of the discretion, postpone a hearing a second time, but no party is entitled to a second postponement.
3. Between the time a protest is filed and the time it is determined by the Board, no one may communicate with any Board member about the merits of the protest, except during the hearing on the protest. It is permissible, however, to discuss a property that is the object of a pending protest, if the discussion occurs during a hearing on another protest, or during another proceeding before the Board at which the property is compared to another property, or used in a sample of properties.
4. A protesting property owner is entitled to an opportunity to appear at the hearing and to offer evidence and/or arguments in support of the protest. The property owner must appear either in person, through an agent designated in compliance with *Sec 1.111 of the Texas Property Tax Code*, or by affidavit. A property owner appearing by affidavit shall attest to the affidavit before an officer authorized to administer oaths and shall submit that affidavit to the Board before the hearing. On receipt of an affidavit, the Board shall notify the Chief Appraiser who may inspect the affidavit and/or obtain a copy upon request.
5. The Chief Appraiser, or a representative, shall appear at each protest hearing to represent the Appraisal District
6. A hearing shall be conducted only as part of a duty posted open meeting of the Board. The Hearing itself shall be open to the public.
7. The hearing on the property shall be limited to the claims stated on this written notice of protest.
8. Hearing shall in informal to the greatest extent practical.
9. The board shall make record of the hearing in compliance with applicable rules of the State Property Board and/or the Comptroller of Public Accounts.
10. At the beginning of a hearing, each Board member participating in the hearing shall sign an affidavit stating the member has not been a party to any communication in violation of the rules or *Sec. 41.66 (f) of the Texas Property Tax Code*. If a member has been a party to any such communication, the member must be reused and may not hear deliberation on or vote on the determination of the protest. If the refusal of the member leaves an insufficient number of member to conduct the hearing, the hearing shall be postponed and conducted when a sufficient number of members are present.
11. The Board shall attempt to complete a hearing in fifteen (15) minutes and may terminate any portion of a hearing in order to insure the prompt completion of the hearing. The Board shall allow the parties approximately equal periods of the time in which to offer the evidence and arguments. If more than one protesting property owner appears at the hearing, they will share the same amount of time that would be, given a single property owner. A party, who anticipates a hearing longer than fifteen (15) minutes, should notify the Board in writing at the time of filing the notice of protest or as soon thereafter as practicable.

12. Before hearing the parties' evidence and arguments, the Board may ask the parties questions that may be appropriate and reasonably necessary to establish or confirm the members' understanding of the property that is the subject of the protest and the claims of the parties.

13. Any person offering testimony or evidence at the hearing must be administered an oath by the chairperson of the Board. A written oath may be read and signed or verbal oath may be administered. If any person refuses to take an oath, his statement will not be considered as evidence even if he is allowed to address the Board.

14. Unless otherwise determined by the Board, evidence and arguments will be heard in the following order:

1. The property owner's evidence and arguments.
2. The Appraisal District's representative's cross-examination of the property and/or the property owner's witnesses.
3. The Appraisal District's representative's evidence and arguments.
4. The property owner's cross-examination of the Appraisals District's representative and/or Witness.

IF TIME PERMITS, THE BOARD SHALL HEAR:

5. The property owner's rebuttal evidence and arguments.
6. The Appraisal District's representative's rebuttal and arguments.

15. At any time during the hearing, any member of the Board may pose questions to any party or witness.

16. The testimony of a party or witness may be in narrative form and need not be presented in the form of a question and answer examination.

17. Cross-examination of a party or witness shall be limited to good faith efforts to elicit relevant information from the party or witness. Cross-examination will not be permitted to the extent that it appears intended primarily to insult, harass or embarrass the party or witness. Whenever practicable, alleged errors in the testimony of a party or witness should be brought to the attention of the Board through argument addressed to the Board, rather than through cross-examination.

18. Parties and witnesses appearing before the Board shall be civil and respectful to the Board and each other.

19. Documents and records previously requested by the protesting property owner or the Chief Appraiser under *Sec. 42.461*, but not made available to the requesting party at least 14 days before the scheduled or postponed hearing, may be used as evidence in the hearing.

20. Documents offered as evidence shall be originals or true and correct duplicates of originals. Documents and tangible things offered as evidence at hearing may be retained by the Board.

21. At the conclusion of the hearing, the Board may vote on the determination of the protest, or may take the protest under advisement, for further deliberation and consideration before voting. If a protest is taken under advisement, each further deliberation by the Board shall occur in public at an open meeting. Once a hearing has been concluded, the Board shall not accept any additional evidence or arguments from any party.

22. The Board shall determine each protest and make its decisions by written order. If the Board finds that the Appraisals records are incorrect in the manner alleged in the property owner's notice of request, the Board, by its order, shall direct the Chief Appraiser to correct the appraisal records by changing the appraised value placed on the protesting parties property or by making other changes in the appraisal records that are necessary to conform the records to the requirements of the law.

23. The Board shall deliver to the protesting property owner by certified mail a written notice of its order which explains the right to appeal together with a copy of the order. A notice of the order shall also be delivered to the Chief Appraiser.

Additionally, you are entitled to inspect and get copies of the documents and tangible things which the Appraisal District may offer as evidence at the hearing on you protest. These things will be available for inspection and copying at the Appraisal District office at least 14 days before the date of your hearing. If you wish to inspect and/or obtain copies of these items, please contact the Appraisal District office to arrange for an appointment or obtain an estimate of cost.

**PECOS COUNTY APPRAISAL REVIEW BOARD
FOR
PECOS COUNTY APPRAISAL DISTRICT**

201 S MAIN STREET
FORT STOCKTON, TX 79735

Phone: (432) 336-7587

DATE

PROPERTY ADDRESS

ACCOUNT NUMBER

PROPERTY DESCRIPTION

NOTICE OF PROTEST HEARING BY TELEPHONE CONFERENCE CALL

This notice is to confirm your appointment to appear by telephone conference call before the Pecos County Appraisal Review Board to present testimony and/or evidence in protest of the appraised value of your property in a public hearing as provided by the Texas Property Tax Code.

All Protest Hearings will be held at the PECOS COUNTY APPRAISAL DISTRICT building, located at 201 S MAIN STREET. Your hearing has been scheduled for . You are responsible for a timely check in. Approximately ten minutes before the hearing is scheduled to begin, call **(432) 336-7587**. Be prepared to provide the property owner's name, your name if different from the property owner, the case number identifying the protest, and a telephone number at which you can be reached.

If the ARB is not available to hold your hearing immediately, the ARB coordinator will advise you that the ARB will call back at the number you have provided. If you have not checked in within 10 minutes of your scheduled hearing time, your case will be called and determined as a written protest based on your submission of written evidence. **If you fail to call and also fail to submit an affidavit, your protest will be forfeited altogether.**

You will need to provide and submit four copies of your affidavit, including all exhibits and attachments you wish the Board to consider. Your affidavit must be sworn to before a Notary Public as being true and correct. Affidavits must be delivered to the place of the hearing prior to the beginning of the hearing. Your submission of an affidavit does not prevent your attendance of the hearing.

The Appraisal Review Board wishes to give each taxpayer the opportunity to present relevant evidence during a hearing. A five minute presentation should be ample for residential property. The size and complexity of other properties will determine the time limits assigned by the Board.

If you are representing a property owner other than yourself, please provide prior to your hearing any and all appointment-of-agent forms addressing the protests you have filed with the Board. No protest hearing will take place without the proper authorization.

You or your agent may inspect and may obtain a copy of the data, schedules, formulas, and all other information the chief appraiser plans to introduce at the hearing to establish any matter at issue.

A property owner who is not represented by an agent is entitled to one postponement of a hearing if the postponement is requested before the scheduled hearing date. If you need to reschedule your hearing, please contact the ARB Coordinator at (432) 332-6834.

Information Regarding Your Appraisal Review Board Telephone Hearing

Section 41.45 of the Texas Property Tax Code allows for property owners to participate by telephone conference call at an Appraisal Review Board protest hearing.

Prior to Your Hearing

- Your request must be in writing at least 10 days prior to the date of the hearing.
- You must provide any evidence in the form of an affidavit. Evidence must be submitted prior to the beginning of the hearing.

Submission of Evidence

- Your affidavit must be notarized. You may use the Texas Comptroller's Form 50-283 "Property Owner's Affidavit of Evidence to the ARB", which is available on the Comptroller's website (www.comptroller.texas.gov/taxes/property-tax/forms/).
- Your submission should be organized. Documents, photographs, and other exhibits and attachments should be clearly labeled with exhibit numbers and page numbers to ensure the ARB members can easily identify the items and the order of your presentation.
- Items you wish to emphasize should be highlighted or marked on the original affidavit and on each copy. This will keep focus on the key points of your presentation if time becomes an issue.
- Submit four copies of your affidavit and any exhibits or attachments, one for each ARB member and one for the appraisal district representative.
- Keep a copy of the **affidavit and all exhibits and attachments for your reference during the hearing**. Your copy should be identical to the marked and highlighted documents provided to ARB members and appraisal district staff.

Dial-In and Hearing Information

- The dedicated line for telephone hearings is **(432) 336-7587**. Please call this number approximately 10 minutes prior to your scheduled hearing. Calls to this telephone number will be accepted ONLY for scheduled telephone hearings.
- Have your check-in information (owner's name, your name, hearing case number, call back phone number) and your written affidavit and evidence documents available.
- Use a land-line telephone or call from a location with a strong and reliable connection to a cellular network. If you are using a Voice-Over-Internet-Protocol (VOIP), be sure the internet connection is fast enough to provide clear transmission of sound without buffering.

Information Regarding Your Appraisal Review Board Telephone Hearing **(continued)**

- Be sure you are calling from a quiet location with no background noise. Separate yourself from noises like television, music, barking dogs, street traffic, or other disturbances that might interfere with the ARB's ability to hear and understand your presentation and comments.
- If a call is dropped or if your speech cannot be clearly heard, the ARB may terminate the call and attempt to call back at the phone number you provided. If the connection cannot be reestablished within 5 minutes, the ARB will continue with your hearing and you will have no further opportunity to participate in the hearing by telephone.
- You may not offer evidence (facts or opinions) by telephone. You may make arguments related to the evidence you presented by affidavit or the evidence provided by appraisal district staff.
- If you have not checked in within 10 minutes of your scheduled hearing, the ARB chairperson will call your case. Your written affidavit and evidence will be presented, the appraisal district's evidence will be presented, the hearing will be conducted, and the ARB will issue a determination.
- If you have not checked in within 10 minutes of your scheduled hearing and no affidavit has been submitted, your case will be dismissed and no determination will be issued.

Representation

- It is your responsibility to provide access to other parties you have invited to the hearing. This includes an agent, realtor, attorney, interpreter, etc. The ARB must be able to hear the other party speak. Each party must be sworn in by the ARB chairperson.
- Property tax consultants, real estate agents, or other fiduciaries must qualify as would any party appearing in person.

Property Tax Protest and Appeal Procedures

Property owners have the right to protest actions concerning their property tax appraisals. You may follow these appeal procedures if you have a concern about:

- the appraised (market) value of your property;
- the unequal value of your property compared with other properties;
- the inclusion of your property on the appraisal records;
- any exemptions that may apply to you;
- the qualification for an agricultural or timber appraisal;
- the taxing units taxing your property;
- the property ownership;
- the change of use of land receiving special appraisal;
- failure of the chief appraiser or appraisal review board (ARB) to send a required notice; or
- any action taken by the chief appraiser, county appraisal district (CAD) or ARB that applies to and adversely affects you.

Informal Review

Please contact any of our staff at Pecos CAD if you have any questions regarding your appraisal notice, (432) 336-7587; M-F, 8:30am to 4:00pm

Review by the ARB

If you cannot resolve your problem informally with the CAD, you file a notice of protest requesting to have your case heard by the ARB.

The ARB is an independent board of citizens that hears and determines protests regarding property appraisals or other concerns listed above. It has the power to order the CAD to make the necessary changes based on evidence heard during the ARB hearing.

If you file a written request for an ARB hearing (notice of protest) before the deadline, the ARB will set your case for a hearing and send you written notice of the time, date and place of the hearing. If necessary, you may request a hearing in the evening or on a Saturday. You may use Comptroller Form 50-132, *Property Appraisal - Notice of Protest*, to file your written request for an ARB hearing.

Prior to your hearing, you may request a copy of the evidence the CAD plans to introduce at the hearing to establish any matter at issue. Before a hearing on a protest or immediately after the hearing begins, you or your agent and the CAD are required to provide each other with a copy of any materials (evidence) intended to be offered or submitted to the ARB at the hearing. Evidence may be submitted for any hearing type either in paper or on a small portable electronic device (such as a CD, USB flash drive or thumb drive) which will be kept by the ARB. Do NOT bring evidence on a smart phone. The ARB's hearing procedures regarding all the requirements to properly submit evidence on a small portable electronic device must be reviewed.

To the greatest extent practicable, the hearing will be informal. You or your designated agent may appear in person, by telephone conference call or by submission of a written affidavit to present your evidence, facts and

argument. If you decide to participate by telephone conference call, you must provide your evidence to the ARB with a written affidavit at least 10 days before the ARB hearing begins. You may use Comptroller Form 50-283, *Property Owner's Affidavit of Evidence to the Appraisal Review Board*, to submit evidence for your telephone conference call hearing or for hearing by affidavit.

You and the CAD representative have the opportunity to present evidence about your case. You may cross-examine the CAD representative. The ARB will make its decision based on the evidence presented by both parties. In most cases, the CAD has the burden of establishing the property's value by a preponderance of the evidence presented.

In certain protests, the chief appraiser has the burden of proving the property's value by clear and convincing evidence. You should review ARB hearing procedures to learn more about evidence and related matters.

You should not try to contact ARB members outside of the hearing. ARB members are required to sign an affidavit saying that they have not talked about your case before the ARB hears it.

Review by the District Court, an Arbitrator or SOAH

After it decides your case, the ARB must send you a copy of its order by certified mail. If you are not satisfied with the ARB's decision, you have the right to appeal to district court. As an alternative to district court, you may appeal through binding arbitration or the State Office of Administrative Hearings (SOAH) if you meet the qualifying criteria.

If you choose to go to district court, you must start the process by filing a petition with the district court within 60 days of the date you receive the ARB's order. If you chose to appeal through binding arbitration, you must file a request for binding arbitration with the CAD not later than the 60th day after you receive notice of the ARB order. If you chose to appeal to the SOAH, you must file an appeal with the CAD not later than the 90th day after you receive notice of the ARB's order. Appeals to district court, binding arbitration or SOAH all require payment of certain fees or deposits.

Tax Payment

You must pay the amount of taxes due on the portion of the taxable value not in dispute, the amount of taxes due on the property under the order from which the appeal is taken or the amount of taxes due in the previous year.

More Information

You can get more information by contacting your CAD at

Pecos County Appraisal District (432) 336-7587
201 S. Main
Fort Stockton, TX 79735

You can get Comptroller forms and additional information on how to prepare a protest from the Comptroller's website at comptroller.texas.gov/taxes/property-tax/

Deadline for Filing Protests with the ARB*

Usual Deadline

Not later than May 15 (or within 30 days after a notice of appraised value was mailed to you, whichever is later). Late protests are allowed for good cause if you miss the usual deadline. The ARB decides whether you have good cause. Late protests are not allowed after the ARB approves the appraisal records for the year.

Special Deadlines

For change of use (the CAD informed you that you are losing agricultural appraisal because you changed the use of your land), the deadline is not later than the 30th day after the notice of the determination was delivered to you. For ARB changes (the ARB has informed you of a change that increases your tax liability and the change did not result from a

Protest you filed), the deadline is not later than the 30th day after the notice of the change was delivered to you.

If you believe the CAD or ARB should have sent you a notice and did not, you may file a protest until the day before taxes become delinquent (usually Feb. 1) or no later than the 125th day after the date you claim you received a tax bill from one or more of the taxing units that tax your property. The ARB decides whether it will hear your case based on evidence about whether a required notice was mailed to you.

* The deadline is postponed to the next business day if it falls on a weekend or legal, state or national holiday.



PECOS COUNTY APPRAISAL DISTRICT

Sam Calderon, RPA – Chief Appraiser

201 S. Main Street – P.O. Box 237 – Fort Stockton, TX 79735

Phone: (432) 336-7587 Fax: (432) 336-2665

PECOS COUNTY APPRAISAL DISTRICT
AFFIDAVIT OF CHIEF APPRAISER
SUBMISSION OF APPRAISAL RECORDS

I, Sam Calderon, Chief Appraiser for the Pecos County Appraisal District, solemnly swear that I have made or caused to be made a diligent inquiry to ascertain all property for the year 2020 in the district subject to appraisal by me and that I have included in the records all property that I am aware of at an appraised value determined as required by law.

Additionally, I solemnly swear the following notices as required by Submission (d) have been delivered where applicable:

- 1. SECTION 11.45 MODIFICATION OR DENIAL OF EXEMPTION
- 2. SECTION 23.44 DENIAL OF AG-USE VALUATION (1-D)
- 3. SECTION 23.57 DENIAL OF OPEN SPACE VALUATION (1-D-1)
- 4. SECTION 25.19 NOTICE OF APPRAISED VALUE

Sam Calderon, RPA, Chief Appraiser

Date May 15, 2020

GIVEN UNDER MY HAND AND SEAL OF OFFICE, THIS THE 15th of May 2020.

NOTARY PUBLIC IN AND FOR THE STATE OF TEXAS

MY COMMISSION EXPIRES: 7-26-2023

