



**BRAZORIA COUNTY
APPRAISAL REVIEW BOARD**

HEARING ORDER

1. Introductions of ARB, District staff and property owner/agent.
2. Affidavits are signed by owner/agent and ARB, as required by Tax Code, Sec. 41.67(a).
3. Account number, property owner, and hearing type are announced.
4. District evidence is given to ARB and staff.
5. Owner/agent presents evidence and concerns.
6. District presents evidence and responds to owner/agent concerns.
7. Opportunity for rebuttal/questions from owner/agent, District or ARB.
8. Deliberation by ARB.
9. Motion is initiated by an ARB member, followed by a 2nd member concurring. Majority must rule in favor of motion in order to pass.
10. Formal announcement of the ARB determination is made.
11. Written Determination Order and Delivery of Notice are mailed to owner/agent.

PRESENTATION AND RECEIPT OF TESTIMONY AND EVIDENCE

1. Testimony should be narrative in form and subject to question by the ARB members and Brazoria County Appraisal District hearing officers.
2. The ARB permits examination and cross-examination of witnesses and evidence by any party who has been sworn on the matters subject to the hearing.
3. The ARB will decide what testimony and evidence will or will not be considered.
4. Seven (7) copies of documentary evidence must be submitted. Copies must be made by the property owner/agent prior to the hearing at their expense.
5. The ARB may take official notice of any fact that falls within the realm of public knowledge.

ABOUT THE PROTEST PROCESS: ARB HEARING PROCEDURES

The enclosed "Notice of Protest Hearing" lists your formal hearing notice, currently scheduled with the Brazoria County Appraisal Review Board. Because of the vast quantity of protests filed with the District this year, formal hearings are scheduled on separate days. The 1st preliminary hearing, referred to as your "Informal Hearing," has already taken place with a BCAD appraiser. The 2nd hearing, referred to as your "Formal Hearing", is the date on which the Appraisal Review Board (ARB) will hear your protest if it is not resolved informally. Please note: if BCAD has previously sent you a settlement offer regarding your protest, you will only be scheduled for the formal ARB hearing.

THE 1ST PRELIMINARY "INFORMAL HEARING" WITH A BCAD APPRAISER. The purpose of the preliminary hearing is to review, and if possible, settle your protest in an informal setting. You will meet with a BCAD appraiser who can settle your protest. You and the appraiser will exchange information and review your evidence and our records to see if we can settle your protest without a formal ARB hearing. An informal meeting is not required by law. However, most concerns can usually be resolved once you and the appraiser look at all of the information. If your protest is settled, you won't need to attend a formal ARB hearing. It is important to be on time for your informal appointment; this will help avoid long waits.

THE 2ND "FORMAL HEARING" WITH THE ARB. You will go on to a "formal" ARB hearing if your protest is not settled informally. You may request an evening or weekend hearing. The ARB is not bound by any discussions or settlement offers made between you and the appraiser at the informal hearing. You must appear at the hearing in person, by an authorized agent, or by sworn affidavit to be considered present. Additionally, you must check in with District staff at the 3rd floor check-in counter at least 15 minutes prior to your scheduled hearing time. Consultants with multiple dockets or agents must check in at least 30 minutes before the scheduled hearing time.

A minimum of 4 ARB members will conduct ARB formal hearings, in order to satisfy a quorum. If needed, a 3 member panel will hear your protest. All formal hearings are recorded. The ARB begins the hearing by introducing its members. The District staff and Chief Appraiser will also be introduced. Your name (owner or agent), account number and hearing type will be announced for the record. Next, you and the appraiser will be asked to acknowledge that you are both under oath. Each ARB member will then sign an affidavit stating that they have not discussed anything about your property before the hearing. The chairperson may then ask the parties whether they have exchanged all evidence intended to be presented. If they have not, the parties will exchange evidence at this time. Next, the chair will ask the appraiser to briefly describe the property, basis of protest and state the appraisal notice value. Listen carefully. The chair may ask whether you agree with the appraiser's statement(s). If you do not, the panel will determine any changes deemed necessary and continue the protest hearing.

Next, the chair will ask you to explain your position. You must provide at least seven (7) copies of all documents intended to be presented at the hearing. This is a strict requirement followed by the ARB. After you have completed your presentation, the District will then present its evidence and arguments to the ARB. When both sides have completed their presentations, brief closing remarks can be made. The ARB has allotted fifteen (15) minutes per hearing for each protested account.

After all parties have had an opportunity to speak, the chair will announce that the testimony has ended. The ARB will then confer to reach a decision. The chair announces the decision when it is reached by a majority and may elaborate on the ruling.

The final decision of the Appraisal Review Board is issued in writing and will be mailed to you by certified mail. This order directs the chief appraiser to change the district's appraisal records, if applicable.

APPRAISAL REVIEW BOARD OFFICIAL STANDARDS OF DOCUMENTATION

1. A person who offers evidence at an informal hearing must sign an affirmation form attesting the person is authorized to represent the owner and that all evidence submitted will be true and correct. Persons appearing at formal hearings and intending to testify are to be sworn in by an ARB member.
 2. Evidence offered by a property owner or agent must be signed and dated by the presenter. Each document should be marked indicating, as appropriate, that it is a summary prepared by the presenter or that the information represents copies of true and correct business records kept by the property owner.
 3. It is expected that the testimony and evidence offered by the owner or consultant in informal and formal hearings alike will be true. Complete disclosure should be made of all facts presented that could be reasonably be expected to have a bearing on the property's market value. Thus, all persons appearing for a hearing are expected to be fully knowledgeable of the facts.
 4. If the presenter is unwilling, unprepared, or otherwise fails to submit documentation requested by the ARB members, the ARB reserve the right to subpoena the necessary documentation before they finalize their deliberations. Upon the motion of any party or on the ARB's own motion, the ARB may subpoena witnesses and/or books and records of the appraisal district or the property owner. If the need for a subpoena is raised at a hearing, the panel may recess the hearing until the good cause hearing for the subpoena can be held and, if applicable, until the information being requested is submitted.
 5. Copies of all information submitted in evidence by either party (formal or informal) will not be returned as they become part of the permanent ARB hearing file. This specifically includes maps, photographs, the complete text of all appraisals performed by others, rent rolls, contracts of sale, charts, diagrams, surveys, closing statements, plans and drawings, etc. In the case of business personal property, the following types of information must be retained: copies of books and records, financial statements, IRS returns, CPA statements, independent appraisals, and similar information.
 6. Information offered as evidence should be copied in advance at the presenter's expense. Seven (7) copies are required at formal hearings. In the case of lengthy documents, the presenter may submit one copy along with seven (7) copies of an executive summary of the documents comments.
 7. If third party evidence is submitted, the information must contain a statement of authenticity or be accompanied by a business records affidavit.
 - a. Certified statements as to current and historical occupancy, market rental rates, and actual rental rates should be submitted where the property is being leased to others. Effective market rental rates should also be included and be substantiated by examples of actual, executed leases.
 - b. All sales or current and prior offerings of the subject property will be fully documented. Such documentation should include a signed copy of the listing form and offering, or the closing statement and a complete copy of the signed sales contract.
 - c. Comparable sales will be verified and will be given greater weight if accompanied by actual photographs and detailed information concerning location, year of construction, land area, building area, extent of remodeling if applicable, contract date, sales price, financing terms, etc. Time-dated photographs are preferred.
 - d. Third party certification of costs of repairs or costs of construction should be submitted, if applicable. If an architect is involved, the construction costs expended as of January 1 will be documented by submitting a properly executed copy of the AIA *Application and Certificate for Payment*, document G702, complete with detail. If a contractor is involved, a copy of the signed contract, draw schedule with amendments, and all change orders should be included.
 8. The following items exemplify the standards of documentation for Real Property Value Hearings.
 - Sale of Property under Protest**
Closing statement – a full and complete document signed and dated, which includes a legal description of the property being transferred.
 - Income Approach**
Previous year rent roll and income statement – typically, three years of data should be provided although additional year's data may be required. Documentation of lease offering rates and lease concessions from leasing agent as of January 1 of the subject tax year and an explanation of any line items.
 - Cost Approach**
Construction contract(s) – signed and dated, including a detailed description of the work to be performed.
Certified A.I.A. documents, in detail.
Subcontracts – documentation must reflect all hard and soft costs.
IRS Records.
 - Market Approach**
Independent fee appraisals – complete copy of the appraisal report. Confirmed sales of comparable properties including: photographs, property description, location, land area, building area, year built, grantor, grantee, date of contract, sales price, financing terms, basis of sale, actual or Pro forma income and source.
 9. The items listed below are examples of the types of documentary evidence which should be presented in business personal property value hearings:
 - a. CPA statements,
 - b. Certified balance sheets,
 - c. IRS returns,
 - d. Actual books and records showing acquisitions by year or purchase, or
 - e. Receipts, invoices, or leases
- We recommend that the above-specified documents contain a statement of authenticity or have an affidavit of authenticity attached. The statement or affidavit should have the signer's name and title clearly visible and be properly signed by either the owner or an authorized officer.
10. Evidence in exemption and productivity value hearings should reflect the property use on January 1 of the subject tax year.
 - a. Organizations claiming total exemption should submit copies of their charter and by-laws, and evidence that their primary purpose is to perform one or more charitable functions outlined in the Texas Tax Code.
 - b. Property owners seeking to prove eligibility for agricultural or timber valuation should provide copies of lease, timber management agreements, records reflecting the sale of livestock, crops or timber, and evidence of improvements to the land and of qualifying agricultural or timber use in at least five of the prior seven years.