



ARB 2026 Hearings Rules and Procedures **Adopted March 6, 2026**

I. ARB Membership

[Tax Code Section 5.103(b)(12), (15), and (16)]

1. Administration of ARB Appointment

ARB members have no statutory role in the process for the administration of application 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 must direct the individual to the person designated to receive application or requests for ARB appointment.

2. Conflicts of Interest

Each ARB member must ensure that he or she does not have any conflict of interest that results in ineligibility to serve on the ARB or that 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 required by law. The chair must 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 cannot participate in the protest hearing. If the conflict exists due to the provision of the Local Government Code Chapter 171, the member must file an affidavit with the ARB secretary. The ARB member must file the affidavit as soon as the conflict is identified, even if it requires a delay in the conduct of the hearing. If the conflict arises from Tax Code Section 41.69, the ARB member does not have to file an affidavit but must recuse himself or herself immediately from the hearing and report the conflict to the ARB chair or secretary.

ARB members must remember that while Local Government Code Chapter 171 addresses matter of "substantial interest," The Code Section 41.69 applies to any protest in which an ARB member has interest (i.e. Tax Code Section 41.69 does not require the interest to be substantial). 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 must immediately contact the ARB chair to address the matter.

In the recusal process, the ARB member cannot hear the protest, deliberate on the protest or vote on the matter that is the subject of the protest.

3. Ex Parte and Other Prohibited Communications

ARB members must not engage in prohibited ex parte or other communications. If one or more individuals approach the ARB member and appear to engage or attempt to engage in a prohibited communication, the ARB member must immediately remove himself or herself from the conversation.

II. ARB Duties

[Tax Code Section 5.103(b)(1), (5), and (6)]

1. Statutory Duties of an ARB

Each ARB member must ensure that he or she understands the statutory duties of the ARB and complies with all statutory requirements in performing statutory duties as an ARB member. Tax Code Section 41.01 addresses the duties of the ARB and the actions they are authorized to make.

2. Notices Required under the Property Tax Code

Each ARB member must obtain and maintain familiarity with notices required under the Property Tax Code. If an ARB member believes that any required notice is not being provided or does not meet the requirements of applicable law, the ARB member must promptly notify the ARB chair. The ARB chair must 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 must be carefully considered. The standards in making determinations of good cause under Tax Code Section 41.44(b) must uniformly apply. The ARB should give due consideration to good cause claims in a manner that property respects the rights of property owners and their agents while not undermining or contravening laws related to filing deadlines or the orderly and expeditious fulfillment of ARB duties.

III. ARB Hearings (formal hearings, not informal meetings between property owners and the appraisal district)

[Tax Code Section 5.103(b)(3), (4), (7), and (14)]

1. Scheduling Hearings Generally

The ARB must schedule a hearing when a timely notice of protest is filed and, in doing so, the appraisal district can provide the ARB with clerical assistance.

2. Scheduling Hearings for Property Owners, Agents and Qualifying Lessees

Pursuant to Tax Code Section 41.66(I), the ARB must schedule hearing requests filed by property owners or their designated agents under Tax Code Section 1.111 for a specific time and date. The ARB can schedule more than one protest hearing at the same time and date; however, the property owner or agent can request to postpone a hearing if it is not started by an ARB panel or the full ARB within two hours of the scheduled hearing time. The postponement request must contain the mailing address and email address of the person requesting the postponement. The ARB must respond in writing or by email to the postponement request not later than the 7th day after the date of receipt of the request.

3. Scheduling Hearings for Multiple Accounts

If requested by a property owner or the designated agent, the ARB must schedule consecutive hearings on the same day on protests concerning up to 20 designated properties. The request must meet all requirements of Tax Code Section 41.66(j), including the required statement in boldface type: “request for same-day protest hearings”. A property owner or designated agent can file more than one such request in the same tax year. Also pursuant to Tax Code Section 41.66(j), the ARB may schedule protest hearings concerning more than 20 properties filed by the same property owner or designated agent and may use different panels to conduct the hearings based on the ARB’s customary scheduling. The ARB may follow the practices customarily used in the scheduling of hearings under Section 41.66(j).

Property owners and agents must indicate their appearance for a hearing by checking in each account and/or docket at the registration desk on the first floor at least fifteen (15) minutes in advance of the scheduled hearing time. Agents for firms that employ multiple agents or have multiple dockets for a given day must check in at least thirty (30) minutes in advance of a hearing. ARB support staff may make exceptions for individuals who arrive late and provide good cause for proof of circumstances beyond their control.

Pursuant to Texas Tax Code, Sec. 1.111(i), an agency authorization is considered to be filed at or before the hearing if a copy of the authorization is filed at or before the scheduled date and time of the hearing at the registration desk on the first floor.

Agents may only check in their own docket to work on any day which they have formal hearings before the ARB. Agents are prohibited from checking in a docket for another person, even if the other person works for the same firm/company.

4. ARB Panel Assignments [Tax Code Sections 41.66(k)(k-1) and 41.45(d)(d-1)]

Pursuant to Tax Code Section 41.66(k) and (k-1), if an ARB sits in panels as authorized by Tax Code Section 41.45(d) and (d-1), it must randomly assign protests. Except for panels established under Tax Code Section 6.425, the ARB, with or without clerical assistance from

the appraisal district staff, may consider the property type or the protest grounds in order to assign the protest to a panel with members who have particular expertise.

Tax Code 41.45(b-4) allows a property owner to request that a single-member panel conduct the protest hearing. The property owner must submit the request not later than the 10th day before the hearing date in writing on the notice of the protest or by a written submission. If the ARB does not accept the recommendations made by the single-panel member, the ARB can determine the protest for refer it for rehearing to a single-member panel composed of someone who did not hear the original protest.

Tax Code 41.66(k-1) allows a property owner or agent to request a special ARB panel to hear a complex property protest if in a county with a population of one million or more. The owner or agent must consent to a special panel reassignment and may request a postponement if they disagree with the reassignment.

Once a protest is scheduled for a specific panel, the ARB cannot reassign it to another panel without the consent of the property owner or a designated agent. If the ARB reassigns a protest to another panel, the owner or designated agent may agree to the reassignment or request a postponement of the hearing. The ARB must postpone the hearing if requested in this situation. Pursuant to Tax Code Section 41.66(k), “[a] change of members of a panel because of a conflict of interest, illness, or inability to continue participating in hearings for the remainder of the day does not constitute reassignment of a protest to another panel”.

5. Postponement Under Tax Code Section 41.45(e)

A property owner who is not represented by an agent under Tax Code 1.111 is entitled to one postponement of a hearing without showing cause. The property owner must request the postponement before the hearing date in writing, including by facsimile, email, telephone or in person to the ARB, an ARB panel or the ARB chair. If the requested hearing postponement is scheduled to occur before the next regular meeting of the ARB, the chair or the chair’s representative may act on the request for postponement without the necessity of action by the full ARB. Unless the postponed hearing date and time are agreed to by the ARB chair or the chair’s representative, the property owner and the chief appraiser, the ARB cannot postpone the hearing to a date less than five or more than 30 days after the date scheduled for the hearing when the postponement is sought.

Without limit, the ARB must postpone a hearing if the property owner or the designated agent shows good cause, as defined in Tax Code Section 41.45(e-2). The property owner or designated agent must request the postponement in writing, including by facsimile, email, telephone or in person to the ARB, an ARB panel or the ARB chair. If the postponed hearing is rescheduled to occur before the next regular meeting of the ARB, the chair or the chair’s representative can act on the postponement request without the necessity of action by the full ARB. Unless the postponed hearing date and time are agreed to by the ARB chair or the chair’s representative, the property owner and the chief appraiser, the ARB cannot postpone the hearing to a date less than five or more than 30 days after the date scheduled for the hearing when the postponement is sought.

Without limit, the ARB must postpone a hearing if the chief appraiser consents to the postponement. The chief appraiser must request the postponement in writing, including by fax, email, telephone or in person to the ARB, an ARB panel or the ARB chair. If the postponed hearing is rescheduled to occur before the next regular meeting of the ARB, the chair or the chair's representative can act on the postponement request without the necessity of action by the full ARB. Unless the postponed hearing date and time are agreed to by the ARB chair or the chair's representative, the property owner and the chief appraiser, the ARB cannot postpone a hearing to a date less than five or more than 30 days after the date scheduled for the hearing when the postponement is sought.

The postponement request must contain the mailing address and email address of the person requesting the postponement. The ARB must respond in writing or by email to the postponement request not later than the 7th day after the date of receipt of the request.

6. Postponement under Tax Code Section 41.45(e-1)

The postponement request must contain the mailing address and email address of the person requesting the postponement. The ARB must respond in writing or by email to the postponement request not later than the 7th day after the date of receipt of the request. Postponement requests submitted to the ARB within seven days of a scheduled protest hearing does not accelerate the response time of the ARB under this statute. Waiting on a response from the ARB within the 7 days of a requested reschedule is not good cause for missing a protest hearing.

A property owner or owner's agent who fails to appear at the hearing is entitled to a new hearing if the property owner or owner's agent file, not later than the fourth day after the date the hearing occurred, a written statement with the ARB showing good cause, as defined in Tax Code Section 41.45(e-2), for the failure to appear and requesting a new hearing.

7. Postponements Under Tax Code Section 41.45(g)

The ARB must postpone a hearing to a later date if:

- (1) The property owner or the owner's agent is also scheduled to appear at an ARB protest hearing in another appraisal district;
- (2) The other scheduled ARB protest hearing is scheduled to occur on the same date as the hearing set by this ARB;
- (3) The hearing notice delivered to the property owner or the owner's agent by the other ARB bears an earlier postmark than the hearing notice delivered by this ARB or, if the postmark date is identical, the property owner or agent has not requested a postponement of the other hearing; and
- (4) The property owner or the owner's agent includes with the postponement request a copy of the hearing notice delivered to the property owner or the owner's agent by the other ARB.

8. Postponements Under Tax Code Section 41.66(h)

The ARB must postpone a hearing (one time only) if the property owner or the designated agent requests additional time to prepare for the hearing and establishes that the chief appraiser failed to comply with Tax Code Section 41.461. The postponement request must contain the mailing address and email address of the person requesting the postponement. The ARB must respond in writing or by email to the postponement request not later than the 7th day after the date of receipt of the request.

9. Postponements Under Tax Code Section 41.66(i)

The ARB must schedule protest hearings filed by property owners or their designated agents under Tax Code Section 1.111 for a specific time and date. The ARB can schedule more than one protest hearing at the same time and date; however, a property owner or agent can request to postpone a hearing if it is not started by an ARB panel or the full ARB within two hours of the scheduled hearing time the postponement request must contain the mailing address and email address of the person requesting the postponement. The ARB must respond in writing or by email to the postponement request not later than the 7th day after the date of receipt of the request.

10. Postponement Under Tax Code Section 41.66(k)(k-1)

Once the ARB schedules a hearing by a specific panel, the ARB cannot reassign it to another panel without the consent of the property owner or designated agent. If the ARB reassigns a protest to another panel, a property owner or designated agent may agree to reassignment or request a hearing postponement. The ARB must postpone the hearing on that request. A change of panel members because of a conflict of interest, illness or inability to continue participating in hearing for the remainder of the day does not constitute panel reassignment.

A property owner or agent must consent to a special panel ARB hearing reassignment or request a postponement if they disagree with the reassignment. A change of special panel members because of a conflict of interest, illness or inability to continue participating in hearings for the remainder of the day does not constitute a special panel hearing reassignment.

The postponement request must contain the mailing address and email address of the person requesting the postponement. The ARB must respond in writing or by email to the postponement request not later than the 7th day after the date of receipt of the request.

11. Rescheduling and Postponement of Hearings Generally

- a. For purposes of this section “reschedule” means to change a scheduled hearing date to an earlier date and “postpone” means to change a scheduled hearing date to a later date.
- b. Completion of the ARB’s responsibility to determine substantially all protests before approval of the appraisal records is of paramount importance. For this reason, postponement of a scheduled hearing should only be permitted where the postponement is required by law or where the postponement will not materially

affect timely completion of the ARB's responsibilities. If a scheduled hearing date is inconvenient for the appraisal district or for a property owner or their designated representative, rescheduling of the hearing to an earlier date is strongly encouraged. A member of the ARB support staff designated by the assistant chief appraiser may consent to postpone or reschedule the hearing in a manner consistent with these policies. If the ARB support staff member determines that a postponement or reschedule should not be granted, he or she shall refer the matter to the ARB executive office.

- c. A request to postpone a hearing must be made before the hearing. A request to postpone made during the hearing shall be considered a request to recess and shall be ruled on by the panel chair. A request to postpone made after the conclusion of a hearing is considered a request to set aside a hearing result or to set aside a dismissal and shall be governed by the applicable provisions of these rules and the Texas Tax Code.
- d. If a property owner or an agent file a request to reschedule a hearing for "good cause" under section 41.45 of the Texas Tax Code, the ARB shall respond to the request within seven days of the submission of the request. The ARB is not obligated to respond in less than seven days if good cause requests to reschedule are filed within seven days of the scheduled hearing.
- e. If a postponement is granted under (a) or (b) above, the postponement shall normally be for no less than five or more than 30 days unless the property owner and the district agree otherwise. If the parties cannot agree on a postponement date, the ARB chairperson or chairperson's representative may grant a postponement to a particular date.
- f. To ensure timely consideration, a request by a property owner's designated agent under subsection (b) must be made in writing and must be received by the ARB at least three business days before the scheduled date and time of the hearing. If a property owner or designated agent files a request for a postponement of a hearing based upon "good cause" within three business days and does not receive a response from the ARB that the request is granted or denied, the hearing will proceed as scheduled. For purposes of subsection (b), "good cause" means a reason that includes an error or mistake that was not intentional or the result of conscious indifference and will not cause undue delay or other injury to the ARB. Undue delay or other injury shall be determined by the ARB chairperson or chairperson's representative on a case-by-case basis, taking into consideration the ARB's statutory duties, the date of the request in relation to the approval of the appraisal roll, the aggregate value of the account(s), the number of accounts, and other relevant factors.

12. Working Ahead

The ARB may permit an Agent or property owner to conduct a hearing scheduled for a date in the future upon their request, also called a “work ahead”. The ARB will grant the work ahead requests if HCAD consents and if hearing volume permits the hearing to occur. This will remove the subject hearing from a future hearing date/docket. Work ahead does not include conducting a hearing earlier in the same day which is scheduled for later that same day. Accounts checked in early for hearings later that day will be heard until completion.

13. Proof of Authority to Represent Property Owner

When asked, all agents must provide written documentation which the property owner signed, giving the agent authority to represent them before the ARB. The last Appointment of Agent form filed with HCAD takes priority over all other Appointment of Agent forms. A property owner must also sign a revocation of agent form and file it with HCAD for the revocation to be valid. If a company or corporation owns property and sends its employee to represent them before the ARB, that employee must provide documentary evidence showing their authority to represent the company. Additionally, if an estate is the owner of property, the estate representative must provide documentary evidence showing authority to represent the estate.

IV. Hearing Docket

1. Docket System

The ARB uses a docket system to coordinate and track formal hearings. These hearings generally involve accounts in which the formal hearing date differs from the settlement / informal meeting date scheduled with the appraisal district’s staff.

Protest hearings and hearings on correction motions shall be scheduled for panel hearings in one of the following ways:

- (a) by regular docket that is consistent with the scheduling notices required to be sent under Texas Tax Code, Sec. 41.46;
- (b) by written consent of all parties after the initial hearing is scheduled; or
- (c) by written consent after a waiver of the scheduling notice is filed with the ARB.

The docket shall consist of a list of property accounts ordered by property type (center code) in descending market value that includes the account number under protest, property owner’s name, scheduled hearing date, and scheduled hearing time. Except in extraordinary circumstances, hearings are to be conducted in the order listed.

Dockets are normally available on the Internet on the day after they are scheduled either manually or programmatically by ARB or their support staff.

When an agent or property owner checks in an account or docket, that action connotes that the agent/property owner is ready to proceed with the protest hearing.

Dockets are created for the convenience of the ARB and may be changed by the ARB support staff as necessary for hearing efficiency. The ARB support staff will, to the extent resources are available, make changes to dockets to consolidate matters or correct errors if the request for the change is made no later than the end of business on the day following the day the docket is made available.

If a docket includes matters recessed from the preceding day, those matters should normally be given priority. If a panel has more than one docket for a day, the panel chair should order consideration of cases in descending value order unless the panel chair concludes that a different order would result in more prompt disposition of the cases.

Multiple panels may be scheduled to conduct hearings in the manner prescribed by Texas Tax Code, Sec. 41.45. This includes the ability to have more than one panel conduct hearings for accounts represented by the same consultant or firm. Consultants or firms that have multiple dockets of accounts scheduled on a day are expected to have adequate staff to represent those accounts in multiple panels. If sufficient staff for the firm or consultant is not available to conduct hearings as scheduled, hearings shall nonetheless proceed in the manner established by these rules.

The ARB will conduct hearings on all accounts on a docket unless the property owner or agent provides written proof that the protest is withdrawn, the agent no longer represents the property owner, or the matter settled in any informal matter with HCAD.

If a property owner or agent registers as being present but then fails to attend the hearing or fails to return after a recess or break, ARB support staff shall call the account or docket three times from the check-in desk. If the owner or agent does not respond within ten minutes of the first call, the ARB support staff shall inform the panel accordingly and the panel is to call the hearing to order, hear the evidence and make a final recommendation based upon the evidence and argument presented. If a property owner or agent leaves a hearing while in progress, the hearing will proceed as if the property owner or agent were still attending the hearing. The ARB panel will hear any remaining testimony and base their decision on the evidence presented. If the property owner or consultant leaves the ARB protest hearings early (without the consent of the panel chair) and protests remain on that particular docket, the panel chair will conduct all remaining protest hearings as if the property owner or consultant were present. When a property owner or agent checks in a docket on the scheduled day of hearings, the ARB panel will conduct hearings on the entire docket until complete. The ARB shall not delay hearings for a later time in the day, even if the accounts under protest are scheduled for a later time that same day. If the property owner or agent who left a hearing room during scheduled hearings without permission, the property owner or agent is permitted to return to the hearing room and resume participation in hearings wherever the ARB is on the docket. Once an ARB panel begins a noticed docket, that panel will complete that docket or work all the account protests possible until the end of the day.

If a hearing is not reached on the date and time scheduled as indicated in the docket, the panel chair shall recess the hearing until the next business day unless otherwise agreed to by all parties. ARB support staff will enter recesses into the records based on notations made on

the docket by the panel chair and shall provide a receipt indicating the reschedule to the property owner or agent. It is the responsibility of the property owner or representative to report to the front counter at the end of the day to receive, for their records, a printed copy of the new scheduled dates for any recessed accounts. The ARB will not mail a new notice of hearing for hearings rescheduled in this manner.

If a property owner or agent appears over two hours late for a scheduled docket of accounts without providing good cause for their late arrival to the ARB, the ARB shall begin with the account scheduled for the closest time to which the property owner or agent appears in the hearing room and continuing through the remainder of the docket, skipping all the earlier scheduled accounts on that docket. All the earlier scheduled hearings on the docket will be dismissed as “no show”. The property owner/agent may thereafter follow statutory requirements to attempt to set aside hearing dismissals and reschedule the dismissed accounts.

2. Dismissal – Non-Appearance and Withdrawal

A property owner must appear for the hearing in person, by telephone, by remote access, by properly designated agent, or by affidavit. The owner or the owner’s agent shall register appearance as provided by these rules. If the owner or owner’s agent has not registered by the time stated by these rules, the account or accounts scheduled for that person are eligible to be dismissed for failure to appear. ARB support staff shall allow a hearing to go forward for a property owner who is not represented by a consultant if the owner appears within one hour of the time stated by these rules and states cause for the delay.

An account under protest may be dismissed for failure of the property owner or designated representative to appear, provided that an affidavit meeting the requirements of Texas Tax Code Sec. 41.45(i) is not in the ARB’s records at the time the account protest is called to be heard. If an affidavit exists, a hearing shall be held on the basis of the evidence provided in the affidavit.

Except as provided by these rules, if an account is eligible to be dismissed for failure to appear and no affidavit meeting the requirements of Texas Tax Code Sec. 41.45(i) is on record, the account may not be heard and will be submitted to the full board for dismissal at the next meeting of the ARB.

At any time prior to approval of a dismissal order for an account eligible for dismissal for failure to appear, the chairperson, the secretary, or the chairperson’s designee may designate the account as not eligible for dismissal and direct that it be scheduled for a hearing if:

- a. A property owner or the property owner’s agent files, not later than the fourth day after the date the hearing occurred, a written statement with the ARB showing good cause for the failure to appear and requesting a new hearing; or
- b. A property owner or the property owner’s agent had timely filed a request to postpone the hearing and good cause is found to exist for the postponement.

A protest can only be withdrawn from consideration by the ARB if the ARB support staff receives notification of the withdrawal before the protest hearing is scheduled, or if approved by the chairperson or his or her designee. If the protest or motion is not withdrawn and the agent or property owner fails to appear at the scheduled hearing the protest or motion shall be dismissed for failure to appear as provided by these rules.

V. Conducting ARB Hearings (Formal Hearings, not informal meetings between property owners and appraisal districts)

[Tax Code Section 5.103(b)(2), (9), and (10)]

1. Conducting Hearings Open to the Public

This introductory statement must be read at the beginning of each hearing:

We are the appraisal review board that will hear your protest today. We are not employees of the appraisal district. We are appointed to perform an independent review of your protest. You can complete a survey regarding your experience today; we will give you more information about the survey at the end of the hearing. The survey is voluntary. You also have the right to appeal our decision. We will provide the appeal information to you with our determination.

The ARB or ARB panel does not have to read the statement above if the owner or agent has previously appeared before the ARB or any ARB panel for the ARB for that county that same day.

ARBs should conduct most protest hearings in the following order:

- a. When a panel is ready to conduct a hearing, an ARB support staff member shall escort the property owner or designated representative to the hearing room and announce the individual's name to the panel.
- b. All observers / visitors to an ARB hearing, who are not a party to the proceeding, must check in at the front desk and be escorted to a panel room by ARB support staff. All observers / visitors must obtain the permission of the ARB panel chair to sit and observe hearings. Permission may be granted only after considering space availability, safety, and operational concerns. Observers / visitors must remain silent, sit in the back of the room (behind the ARB panel members), and not disturb hearings as they proceed. If an observer / visitor wishes to move to another hearing room, they must be escorted to a new panel by ARB support staff.
- c. The panel chair will introduce all participants and may briefly explain the hearing procedures, if needed.
- d. The appraisal district representative will state they are under oath.

- e. Commence the hearing and announce the assigned protest number, property location, property owner and other identifying information. Also read into the record are the legal description and a brief physical description of the property as reflected in the appraisal record(s). The panel chair will ask if this information is accurate. Important discrepancies must be resolved before continuing the hearing, including if any legal reasons exist as to why the hearing cannot proceed.
- f. Announce that, in accordance with Tax Code Section 41.45(h), the parties must provide all written and electronic material that has not been provided.
- g. State that the ARB members who are considering the protest have not communicated with anyone about the protest and have signed affidavits to that effect.
- h. Welcome the parties and remind them of the content of the hearing procedures, time limits for the hearing, and other relevant matters.
- i. Ask if any testifying witness holds a license or certificate from the Texas Appraiser Licensing and Certification Board and if the witness is appearing in that capacity.
- j. Inform witnesses that they must give all testimony under oath and swear-in all witnesses who plan to testify.
- k. Ask the property owner to decide if he/she wishes to present his/her evidence and argument before or after the appraisal district.
- l. If the property owner or agent presents his/her case first, he/she will present evidence (documents and/or testimony). If witnesses are present, the property owner or agent can examine the witnesses as part of the presentation of evidence. At the end of the presentation, the property owner or agent must state an opinion of the property's value (if applicable).
- m. Next, the appraisal district representative may cross-examine the property owner, the agent or representative and/or witnesses.
- n. If the property owner or agent presented his/her case first, the appraisal district representative will present evidence (documents and/or testimony) next. If witnesses are present, the appraisal district representative can examine the witnesses as part of the presentation of evidence. At the end of the presentation , the appraisal district representative must state an opinion of the property's value (if applicable).
- o. Then, the property owner or agent can cross-examine the appraisal district representative and/or witnesses.
- p. The parties cannot examine or cross-examine the ARB members.

- q. The party presenting its case first can offer rebuttal evidence (additional evidence to refute evidence presented by the other party).
- r. The other party can then offer rebuttal evidence.
- s. The party presenting its case first must make its closing argument and state the ARB determination being sought.
- t. The party presenting its case second must make its closing argument and state the ARB determination being sought.
- u. The ARB or panel chair must state that testimony is closed and the panel will now deliberate.
- v. The ARB or panel must deliberate orally. No notes, text messages, or other forms of written communication are permitted.
- w. The ARB or panel chairman must ask for a separate motion for each matter that was the subject of the protest hearing. The motion should include the exact value or issue protested. The ARB must take a vote and a designated appraisal district staff person or ARB member must record it. The parties must make separate motions and the ARB must make separate determinations for each protested issue (i.e., excessive appraisal and unequal appraisal must have separate ARB motions and determinations).

Single member panels must make a recommendation on each motion submitted under protest, however, the ARB will ultimately accept the panel's determination, make its own determination on the protest, or refer the matter for rehearing to a single member panel composed of someone who did not hear the original protest.

Special Panels appointed in certain counties must make a recommendation on each motion submitted under protest, however, the ARB will ultimately accept the panel's determination or refer the matter for rehearing to another special panel composed of members who did not hear the original protest. If the ARB does not have at least three other special panel members available, the ARB may make the determination.

- x. Thank the parties for their participation and announce the ARB determination(s) and that an order determining protest will be sent by certified mail or email in counties with populations greater than 120,000 where property owners can submit a request form for electronic delivery of the notice of determination from the ARB. Provide the property owner or agent documents indicating that the members of the board hearing the protest signed the required affidavit.

If the ARB members use computer screens during ARB hearings for reviewing evidence and other information, the ARB must make computer screens available to property owners and agents at the hearing to view the same information that is presented to the ARB members by

the appraisal district staff. This requirement is met if the property owner or agent can see all information displayed on at least one computer screen in the hearing location (there is no requirement that the ARB provide the property owner or agent with a separate screen).

If a chief appraiser uses audiovisual equipment at a protest hearing, the appraisal office must provide equipment of the same general type, kind and character for the use of the property owner or agent during the hearing. See Section IX, Other Issues, for more information regarding audiovisual equipment requirements.

The property owner or agent and the appraisal district representative are prohibited from debating each other. The parties must direct all communications to the ARB members, except for examination or cross-examination during testimony of witnesses or parties testifying at the hearing. Any ARB member hearing a case may question any witness testifying before the ARB and may question any of the parties appearing. Parties and witnesses to proceedings cannot examine or cross-examine ARB members.

For taxing unit challenges, motions to correct appraisal records, protests regarding exemptions, or other matters that may be the subject of ARB hearings, the ARB should follow the order of conducting hearings above but may make exceptions for the type of hearing.

Tax Code Section 41.68 and Comptroller Rule 9.803 require that the ARB keep records for each ARB proceeding. This includes the ARB retaining evidence offered or submitted by the parties as required by Tax Code Section 41.45 and Comptroller rules 9.803 and 9.805. The ARB secretary is responsible for ensuring proper record keeping, maintenance and retention.

2. Conducting Hearings by Telephone or Videoconference Call

Tax Code Section 41.45(n) allows a property owner initiating a protest to offer evidence or argument by affidavit without physically appearing before the ARB. Tax Code Section 41.45(b-1) requires a property owner to request a telephone conference or videoconference call hearing in writing at least five days before the hearing date if the property owner does not have an authorized representative, or 10 days before the hearing date if the property owner has an authorized representative.

To offer evidence or argument at a hearing conducted remotely, a property owner must submit a written affidavit of any evidence before the hearing begins. However, please be cognizant that during the hearing season (May through October) that it may take several days to open, scan and file any documentation properly. Property owners and agents should be prepared to use the share screen feature to present any documents in a protest hearing to an ARB panel. A property owner is responsible for providing access to a hearing conducted remotely to another person the owner invites to participate in the hearing.

Tax Code Section 41.45(b-2) requires the ARB to provide the telephone number for conducting the teleconference call or the URL address for conducting the videoconference (if offered in that county). The ARB must hold the hearing in a location with equipment that allows all ARB members and parties to the protest in attendance to hear and see the property owner's argument.

Property owners and agents must timely sign in and check in prior to their scheduled hearing via videoconference or teleconference. If property owners or agents are not signed in and checked into the videoconference or teleconference within the prescribed time, the ARB panel may either dismiss the protest or proceed with the protest (in the absence of the property owner or agent) to complete the hearing or docket. The ARB panel will wait a maximum of five minutes for a property owner or agent to appear by videoconference or teleconference.

When conducting a hearing by videoconference, property owners and agents must turn on the video camera and keep it on in order to be seen by ARB panels. Refusal to do so may result in a property owner or agent's lack of ability to prove any loss of communication or internet during protest hearings. If property owners or agents lose communication or internet access during a videoconference hearing, property owners and agents must call the HCAD task room within five minutes of the loss of the internet connection to report the loss and contact the hearing room. Failure to notify HCAD and the ARB panel room within the prescribed time will result in the continuation of the hearing and continuation of the remaining docket. The ARB may not provide a new hearing(s) for failure to comply. Attendance of a protest hearing by videoconference presumes that the attendee, who requested a videoconference hearing, possesses a computer and internet with sufficient speed to maintain a connection as well as sufficient knowledge about how to operate the videoconference platform. If an individual property owner or agent who frequently appears before the ARB by videoconference to attend protest hearings experiences frequent internet or connection problems and causes excessive delays in hearings, that individual owner or agent may be prevented from attending future hearings by videoconference and may be required to attend protest hearings in person, by telephone or by affidavit. Such action will not occur until that individual property owner or agent is given a written warning and an opportunity to remedy the internet or connection issues.

3. Conducting Hearings Closed to the Public [Tax Code Section 41.66(d), (d-1)]

Tax Code Section 41.66(d) states that hearings conducted under this chapter are open to the public. Tax Code Section 41.66(d-1) allows the hearing to be closed to the public by mutual agreement between the property owner and the chief appraiser. The chief appraiser and the property owner must file a joint motion to request a closed hearing due to intent to disclose proprietary or confidential information that will assist the ARB in determining the protest.

The ARB or panel chair must convene the hearing as an open meeting and then announce the closed meeting as permitted by Tax Code Section 41.66(d) and (d-1). Only the parties to the protest, their witnesses and the ARB members are permitted to stay in the hearing room. The ARB must follow the same order of proceedings as for hearings open to the public.

The ARB secretary must keep a separate tape recording or written summary of testimony for the closed meeting in accordance with Comptroller Rule 9.803, generally. The proprietary or confidential evidence presented at the hearing giving rise to the closed hearing is confidential according to Tax Code Section 22.27. The ARB must mark as "confidential" and maintain it as confidential in the ARB records for proper handling. At the conclusion of the hearing, the ARB panel must confirm with the parties that all proprietary and confidential information has

been appropriately identified by the ARB. The ARB members must maintain the confidentiality of the information and disclose only as provided by law.

After deliberation, the ARB must reconvene in open meeting and vote or take final action on the protest deliberated in the closed meeting. The ARB and parties cannot mention the proprietary or confidential information during the open meeting.

4. Right to Examine and Cross-Examine Witnesses or Other Parties

Tax Code Section 41.66(b) states that “each party to a hearing is entitled to offer evidence, examine or cross-examine witnesses or other parties, and present argument on the matters subject to the hearing”. The ARB cannot prohibit this entitlement in any way; however, it may enforce time limits and dictate the order of ARB hearings for witness examination and cross-examination. To the extent possible, the ARB should advise the parties in advance of any time limitations that the ARB intends to impose regarding the presentation of evidence.

To the maximum extent possible, hearings shall be limited to 15 minutes per account. Hearings on multiple accounts listed on a docket will be limited to a maximum 10 minutes per account. The panel chair may increase or decrease this time limit based upon the complexity of the hearing, but it should not be extended without good reason.

5. Party’s Right to Appear by an Agent

The designation of an agent made by Tax Code Section 1.111(b) requires written authorization on a form prescribed by the Comptroller and signed by the owner, a property manager authorized to act on behalf of the owner other than the person being designated as agent, and must clearly indicate that the person is authorized to act on behalf of the property owner in property tax matters relating to the property or the property owner. The designation may authorize the agent to represent the owner in all property tax matters or in specific property tax matters as identified in the designation.

If an agent states they no longer represent a property owner or account, and the HCAD appraiser cannot locate proof, the agent must provide a written Removal of Agent form, signed by the property owner as proof they no longer represent an account. Additionally, the agent may provide a new Appointment of Agent form, signed by the property owner, indicating the appointment of a new agent. Failure to provide written proof that an agent before an ARB panel no longer represents a property owner or account will result in the ARB panel conducting the hearing as scheduled.

6. Protest by Person Leasing Property

Tax Code Section 41.413 allows a person leasing property who is contractually obligated to reimburse the property owner for taxes imposed on the property to protest before the ARB the appraised value of the property if the property owner does not file a protest relating to the property. Under Tax Code Section 41.413, the lessee can designate another person to act as an agent with the same authority and limitations as an agent designated under Tax Code Section

1.111. Designated agents have the same authority and are subject to the same limitations as agents designated by property owners.

7. Miscellaneous Hearing Issues:

Interpreters: Any property owner or agent requiring the use of an interpreter **MUST** provide their own interpreter. If a property owner or agent requires the use of an interpreter, and does not bring an interpreter, an interpreter from HCAD may be used. HCAD offers interpreters for use at ARB protest hearings as a courtesy to the public. However, if using an employee of HCAD as an interpreter, a property owner or agent may experience longer than usual wait times before their hearing is called. Furthermore, there may be times when no interpreter is available from HCAD. When that occurs, the protest hearing will proceed as scheduled.

Interpreters shall faithfully translate from the required language to English and back. Interpreters shall not engage in conversation with the person requiring an interpreter. Faithful translation of the hearing is the **ONLY** communication allowed. All interpreters shall be sworn in by the ARB.

Use of Audio and Video Recording – Usage by a property owner or their designee of videotaping, video recording, or photographic equipment to record their own hearing is permissible, as is usage of an audio recording device, as long as it is unobtrusive and does not interfere or disrupt the hearing. All video and audio recording equipment must be placed in the back of the room behind the ARB panel.

Because of the time constraints on the hearing process, once a hearing commences, the panel chair should not recess the hearing for more than five minutes except in extraordinary circumstances. A longer recess may be granted to allow a good cause hearing for a subpoena, inspection of the property, consultation with legal counsel about a pending legal question, or for due process reasons.

Disruptive Conduct – The panel chair may direct the removal of any person who engages in any disruptive behavior or interferes in the conduct of the hearing. If the ARB removes a property owner or agent due to their disruptive conduct, the protest hearing will continue without the property owner or agent present. In the event that the removal occurs within a scheduled docket of protests, the ARB shall continue to conduct all remaining protests on that docket.

8. Payment of Taxes

To have a protest considered after the delinquency date, a property owner or designated representative must submit documentation proving that the payment of the undisputed amount of property tax was paid to all taxing jurisdictions before the delinquency date. Acceptable documents consist of a sworn affidavit on a form approved by the ARB; official property tax receipts, financial statements, or cancelled checks indicating payment was paid prior to delinquency.

Should a property owner assert that taxes were not timely paid due to financial inability and demonstrate such inability to the satisfaction of the ARB by executing an Affidavit of Inability to Pay Taxes and by completing a financial disclosure statement, the hearing should proceed with regard to a determination of the issue(s) protested.

9. Food and Drink

There shall be absolutely no eating of any food in the ARB hearing rooms by anyone at any time, even if a panel room is not in use or while a panel is on break. There shall be no disposable beverage containers in the ARB hearing rooms. The only drinks or liquids permitted in an ARB hearing room are beverages in tumblers with a fixed lid or bottled water; no disposable drink containers (other than bottled water) are permitted by anyone.

VI. Evidence Considerations

[Tax Code Section 5.103(b)(8), (11), and (13)]

1. A Party's Right to Offer Evidence and Argument

The ARB cannot prohibit a party's right to offer evidence and argument but may enforce time limits and dictate the order of ARB hearings. To the extent possible, the ARB should advise the parties in advance of any time limitations the ARB intends to impose regarding the presentation of evidence and argument. The ARB should, schedule permitting, provide as much time as possible to each party to a hearing to fully present evidence and offer argument.

To the maximum extent possible, hearings shall be limited to 15 minutes per account. Hearings on multiple accounts listed on a docket will be limited to a maximum 10 minutes per account. The panel chair may increase or decrease this time limit based upon the complexity of the hearing, but it should not be extended without good reason.

2. Prohibition of Consideration of Information Not Provided at the ARB Hearing

[Tax Code Section 41.66(e)]

In a protest hearing, the ARB cannot consider any appraisal district or property owner information on a protest that was not presented to the ARB during the protest hearing. In order for the ARB to consider any appraisal district record (i.e., appraisal roll history, appraisal cards), one of the parties must present it as evidence (e.g., chief appraiser, appraisal district representative, property owner, agent or witness) at the protest hearing.

3. Exclusion of Evidence Required by Tax Code Section 41.67(d), (e)

If it is established during a protest hearing that the protesting party previously requested information under Tax Code Section 41.461 and that the opposing party did not deliver the information to the protesting party at least 14 days before the scheduled or postponed hearing, the opposing party cannot use or offer the requested information not made available in any

form as evidence in the hearing. The ARB must exclude evidence under Tax Code Section 41.67(d) only if evidence presented at the hearing establishes that:

- a) the information sought to be excluded as evidence was not delivered at least 14 days before the hearing; and
- b) the information sought to be excluded as evidence was previously requested by the protesting party.

Tax Code Section 41.67(e) prohibits the chief appraiser from offering evidence at a hearing in support of a modification or denial of an exemption or application unless:

- a) the chief appraiser provided the reasoning for the modification or denial to the property owner in writing no later than the 14th day before the hearing date; and
- b) evidence establishes that the additional reason was not known by the chief appraiser at the time the chief appraiser delivered the original notice of modification or denial.

If the property owner or agent makes a motion to exclude evidence as described above, the panel must verify the request for information and non-delivery of evidence requested and make a ruling before proceeding to the merits of the protest.

4. Presentation of Evidence

- a. Persons offering evidence must sign an affirmation form prior to the onset of the formal hearing. This form attests to the presenter's authority to represent the owner and affirm that all evidence submitted will be true and correct. In remote hearings, affirmative statements under oath must be used in place of signing the affirmation.
- b. People personally appearing at formal hearings will be sworn in by the ARB panel chair and testify under oath. The board will consider the sworn testimony of the owner and any witness to be a true and complete disclosure of all the facts that could be reasonably expected to have a bearing on the hearing. Thus, all persons presenting protest before the board will be expected to be fully knowledgeable of all relevant facts. Individuals appearing by telephone conference call or remotely through the internet must file their evidence supported by affidavit prior to the start of the hearing.
- c. If the presenter is unwilling, unprepared or otherwise fails to submit documentation requested by the panel chair, the ARB reserves the right to consider the subpoena of the necessary documentation before a final determination can be rendered.
- d. Copies of all information submitted by owners or agents pertinent to their formal hearing must be retained by the ARB for its records. This specifically includes maps, photographs, the complete signed and dated text of all appraisals performed by others, rent rolls, contracts of sale, charts, diagrams, surveys, closing statements, plans and drawings, and similar information. 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, vehicle titles, and similar information.

- e. All affidavits presented to the ARB, including those offered under Texas Tax Code 41.45(b) must be original documents properly sworn to before a notary public.
- f. Information to be offered as evidence must be copied in advance and made at the presenter's expense. Four copies are required at formal hearings (three for the ARB panel and one for the adverse party). In the case of lengthy documents, one master copy can be presented along with four copies of an executive summary detailing the relevant content of the document. Prior to the protest hearing or immediately after the protest hearing begins, the property owner or agent's evidence must be produced either in print or in electronic format so that the evidence may be retained by the ARB. If the evidence is presented in electronic format, a copy must also be given to the ARB on a compact disk (CD) or a USB flash drive (i.e., thumb or jump drive, USB or memory stick). All data must be presented in PDF format. All CD's, USB flash drives, thumb or jump drives must be identified with account number and docket information. (Please note that CD's, USB flash drives, thumb or jump drives will not be returned, but become the property of the ARB.) The ARB cannot accept and will not accept any copies of electronic evidence by email during a protest hearing nor will such evidence be downloaded to a computer from any device by an HCAD appraiser before or during a protest hearing.

If third party evidence is to be offered, the document(s) must contain a statement of authenticity or be accompanied by an original business record's affidavit.

- (a) If brokers or management companies are employed to lease or manage a property, they will execute certified statements as to current and historical occupancy, market rental rates, and actual effective rental rates. Effective market rental rates will also be included. All rental rates should 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 agreement, a complete copy of the signed sales contract and closing statement.
- (c) Comparable sales must be verified and provide detailed information concerning location, year of construction, land area, building area, extent of remodeling (if applicable), contract date, sales price, and financing terms.
- (d) Third party certification of costs of repairs or cost of construction should be submitted, if applicable. If an architect is involved, the construction costs expended as of January 1 of each year in question will be documented by submitting a properly executed and sealed copy of the AIA "Application and Certificate for Payment" document complete with detail or equivalent. If a contractor is involved, a copy of the signed contract, draw schedule with amendments, if applicable, and all change orders must be submitted.

Property owners and agents have the responsibility to review their receipts for accuracy and should immediately bring any inaccuracy to the attention of the registration desk. After

checking in, agents have until noon for morning dockets and until 5:30 pm for afternoon dockets to correct any omissions or other inaccuracies.

Any party may submit evidence in documentary form by submitting an original copy of the document. A copy of documentary evidence may be admitted where it is determined that the original document is not readily available. For convenience, the panel chair may permit a property owner to substitute a copy of a document for the original. It is the property owner's responsibility to provide a suitable copy for this purpose. The appraisal district may provide evidence in electronic form if the evidence is automatically included in the official electronic record of the hearing; the panel chair may request certain information to be printed on an exception basis. Copies printed for administrative convenience do not become part of the record unless officially admitted as evidence by the panel chair.

A property owner or agent is permitted to present evidence in an electronic format during the hearing; however, they must also provide a copy of that same evidence (prior to the protest hearing or immediately after the protest hearing begins). The property owner or agent's evidence may be produced either in print or in electronic format so that the evidence may be retained by the ARB. If the evidence is presented in electronic format, a copy must also be given to the ARB on a compact disk (CD) or a USB flash drive (i.e., thumb or jump drive, USB or memory stick). All data must be in PDF format. All CD's, USB flash drives, thumb or jump drives must be identified with account number and docket information. (Please note that CD's, USB flash drives, thumb or jump drives will not be returned, but become the property of the ARB.) The ARB cannot accept and will not accept any copies of electronic evidence by email during a protest hearing nor will such evidence be downloaded to a computer from any device by an HCAD appraiser before or during a protest hearing. Should a property owner or agent fail to provide copies of their electronic presentation of evidence either in documentary or electronic format as described above, the ARB panel shall receive and review all evidence presented and thereafter determine its weight during deliberation.

VII. Subpoena

1. If reasonably necessary in the course of a protest, the ARB may issue a subpoena for witnesses or for books, records, or other documents of the property owner or appraisal district that relate to the protest. The ARB may issue a subpoena on its own motion or upon the request of a party. The ARB may not issue a subpoena unless it determines that there is good cause for the subpoena.
2. A party may request a subpoena at any time after the date the protest is filed. Requests shall be in writing and must describe with specificity the names and addresses of witnesses to be subpoenaed and the description of documents to be subpoenaed. If a party requests a subpoena during the hearing on a protest, the panel may recess the hearing to allow a hearing to determine whether good cause exists for the issuance of the subpoena.
3. To issue a subpoena, a panel of the ARB shall hold a hearing to determine if there is good cause for the issuance of a subpoena. Before a good cause hearing is scheduled, written

notice of the date, time and place must be delivered to the property owner. The notice must have been delivered not later than the 5th day before the date of the good cause hearing.

4. The good cause notice must also state the following:
 - (a) that the party being subpoenaed will be allowed to testify at the good cause hearing; and
 - (b) failure to attend the good cause hearing may result in the issuance of the subpoena;
5. If a subpoena is issued, its return date shall be not more than forty-five (45) or less than five (5) days from the date of its issuance.
6. A property owner who requests a subpoena must deposit with the ARB a sum necessary to pay the costs of service and compensation of the person to whom the subpoena is directed.
7. Upon written request submitted at the good cause hearing by an individual who is not a party to the proceeding, but to whom a subpoena is directed, and who complies with a subpoena, the ARB may provide for the following compensation:
 - (a) the reasonable costs of producing any documents subpoenaed as approved by the ARB;
 - (b) mileage is equal to the current mileage allowance published by the Texas Comptroller of Public Accounts for travel reimbursement; and
 - (c) a fee of \$10.00 per day for each whole or partial day that the individual is necessarily present at the proceedings.

VIII. Taxing Unit Challenges

1. The ARB will conduct all hearings on challenges to the appraisal records by taxing units. The ARB will follow the hearing procedures described herein except as expressly noted.
2. The challenge must be filed with the chairperson or secretary and must include:
 - (a) the name and address of its presiding officer, and
 - (b) an explanation of the grounds for the challenge.
3. The challenge petition must be signed by the presiding officer or secretary of the governing body or by a person expressly authorized by the governing body to file challenges. If someone signs a challenge other than the presiding officer or secretary of the taxing unit's governing body, then the person filing the challenge must attach a copy of the resolution adopted by the governing body granting such authority. If a challenge is filed without the authority of the taxing unit's governing body, then the person filing the challenge must present proof to the executive office that the governing body has expressly authorized or ratified the filing of the specific challenge. This proof must be submitted ten (10) days before the scheduled hearing.

4. Within seven (7) days of the filing of a challenge, the appraisal district must provide to the ARB, the name and address of the presiding officer of the governing body for each other taxing unit affected by the challenge.
5. The chairperson or secretary will send hearing notices to the presiding officers of all affected taxing units and to the chief appraiser no later than the 10th day before the scheduled hearing date. Notices shall be sent by certified mail.
6. If a taxing unit files multiple challenges, the ARB may consolidate the challenges into one hearing and render a single determination.
7. If two or more challenges involve the same property or legal issue, hearings for each challenge may be consolidated. For multiple challenges by a taxing unit, the ARB may issue one order determining all challenges filed by a taxing unit.
8. Documents to be offered as evidence must be submitted to the chairperson or secretary no later than 10 days after a challenge has been filed. In the case of lengthy documents, the taxing unit should submit one full-length copy along with an executive summary of the document's content.
9. Postponement of hearings shall be limited in number and duration.
10. A taxing unit initiating a challenge may withdraw its challenge prior to the ARB's final determination.
11. The hearing on the challenge is to occur before a panel of three or more members, as provided by Texas Tax Code, Sec. 41.45 (d). The procedures followed will correspond with the procedures set forth herein, subject to the discretion of the presiding chair.
12. The ARB may dismiss a challenge if the initiating taxing unit fails to appear at the scheduled hearing. If the ARB dismisses a challenge for want of jurisdiction, the chairperson will so notify the presiding officer of the taxing unit.

IX. Other Issues

[Tax Code Section 5.103(b)(17)]

1. Compliance with the Law, Integrity, and Impartiality

ARB members must comply with the law and always act in a manner that promotes public confidence in the integrity and impartiality of the ARB.

2. Patience and Courtesy

ARB members must be patient, dignified and courteous to parties appearing before the ARB. Property owners and/or agents must also be patient, dignified and courteous toward other parties and the ARB members. All are subject to disciplinary action for failure to comply.

3. Bias or Prejudice

ARB members must perform their ARB duties without bias or prejudice.

4. Confidential Information

ARB member must not disclose or use confidential information acquired in the performance of ARB duties for any purpose unrelated to ARB duties.

5. Required Contents that Vary by ARB

The ARB's adopted hearing procedures must comply with Comptroller Rule 9.805 concerning ARB evidence exchange and retention and audiovisual equipment requirements. The rule requires that ARB procedures include specific items that may vary by ARB. The rule addresses:

- the manner and form, including security requirements, in which a person must provide the other party with evidentiary materials the person intends to offer or submit to the ARB for consideration at the hearing on a small, portable, electronic device;
- how to retain the evidence as part of the ARB's hearing record; and
- the audiovisual equipment provided by an appraisal district, if any, for use by a property owner or the property owner's agent.

This section of the ARB's hearing procedures must address each item required in Comptroller Rule 9.805.