

Live Oak County Appraisal Review Board Protest Hearing Procedures May 04, 2026

APPRAISAL REVIEW BOARD OF THE LIVE OAK COUNTY APPRAISAL DISTRICT

As required by Section 5.103 of the Texas Property Tax Code, the Comptroller of Public Accounts has Prepared model hearing procedures for appraisal review boards. These model hearing procedures Contain all rules as set out by law.

As required by Section 5.103(d), The Appraisal Board, after holding a public hearing on the Procedures on **May 04, 2026** adopted the rules and procedures as follows:

ARB Membership

1. Administration of ARB Appointments

ARB members have no statutory role in the process for the administration of applications or requests for appointment for membership on the ARB. If an individual is contacted by an ARB member regarding requesting an appointment to the ARB, the member must direct the individual to the person designated to receive applications 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 a protest hearing. If the conflict exists due to the provisions 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," Tax 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.

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 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 carefully considered. The standards in making determinations of good cause under Tax Code Section 41.44(b) must be uniformly applied. The ARB should give due consideration to good cause claims in a manner that properly 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.

The Appraisal Review Board of the Live Oak County Appraisal District, by motion during the public hearing on the model procedures, determined that in order to be uniformly applied, the basis of determining good cause would be “catastrophic or extraordinary events and situations that are outside of the property owner’s control.” Further, each late-file protest will be considered individually.

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

A person leasing property who is contractually obligated to reimburse the property owner for taxes imposed on the property is entitled 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.

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 boldfaced 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).

ARB Panel Assignments [Tax Code Section 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 Section 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 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 or refer it for rehearing to a single-member panel composed of someone who did not hear the original protest.

The Appraisal Review Board of Live Oak County Appraisal District, during a regular meeting held on May 6th, 2024 appointed a member that will serve in the event that a single-member hearing is requested by a protesting property owner. The ARB also appointed a second member to serve in the event That the first person appointed has a conflict of any kind with the protesting property owner.

Tax Code Section 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 1.2 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."

Live Oak County Appraisal District does not have a panels or special panels. All protests are heard by the appointed members or by a single member if requested by protesting party.

Postponements Under Tax Code Section 41.45(e)

A property owner who is not represented by an agent under Tax Code Section 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 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.

Requests for postponement via telephone call from the property owner must be made by calling the Live Oak CAD Office at 361-449- 2641. ARB member's private or mobile numbers may not be called. Office hours are 8:00 am – 4:00 pm.

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 to the postponement. The chief appraiser 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 chairs 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.

Postponements Under Tax Code Section 41.45 (e-1)

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.

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.

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.

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.

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.

Postponements Under Tax Code Section 41.66 (k)(k-1)

Live Oak CAD does not have panels or specific panels. Therefore, this section does not apply. However, to safeguard against changes in the ARB makeup and possible future expansion to include panels, the ARB of Live Oak County Appraisal District adopted the Comptroller's procedures.

Once the ARB schedules a hearing by a specific panel, the ARB can 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 that 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 hearings 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.

Conduct of ARB Hearings (formal hearings, not informal meetings between property owners and appraisal district staff) [Tax Code Section 5.103(b)(2), (9), and (10)]

1. Conducting Hearings Open to the Public

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

"We are the appraisal review [board or panel] 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 [provide instructions on how to fill out the survey]. 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. Commence the hearing and announce the assigned protest number, property location, property owner and other identifying information.
- b. 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.
- c. 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.
- d. Welcome the parties and remind them of the content of the hearing procedures, time limits for the hearing, and other relevant matters.
- e. 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.
- f. Inform witnesses that they must give all testimony under oath and swear-in all witnesses who plan to testify.
- g. Ask the property owner to decide if he/she wishes to present his/her evidence and argument before or after the appraisal district.
- h. 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).
- i. Next, the appraisal district representative may cross-examine the property owner, the agent or the representative and/or witnesses.
- j. 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)
- k. Then, the property owner or agent can cross-examine the appraisal district representative and/or witnesses.
- l. The parties cannot examine or cross-examine the ARB members.
- m. The party presenting its case first can offer rebuttal evidence (additional evidence to refute evidence presented by the other party).
- n. The other party can then offer rebuttal evidence.
- o. The party presenting its case first must make its closing argument and state the ARB determination being sought.
- p. The party presenting its case second must make its closing argument and state the ARB determination being sought.
- q. The ARB or panel chair must state that the hearing is closed.
- r. The ARB or panel must deliberate orally. No notes, text messages, or other forms of written communication are permitted.
- s. 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 ARB does not have at least three other special panel members available, the ARB may make the determination.

Please note that Live Oak CAD does not have special panels. The Comptroller's model rules and procedures contain the rules and was included in Live Oak CAD's rules for future changes and developments.

t. 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 written request for email delivery of the notice of determination. 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 hearings 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).

This does not apply to Live Oak CAD, as the CAD does not have this equipment available: 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 on 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.

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.

Conducting Hearings by Telephone or Videoconference Call

Tax Code Section 41.45(n) allows a property owner initiating a protest can offer evidence or argument by affidavit without physically appearing. 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 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 is responsible for providing access to a hearing conducted remotely to another person the owner invites to participate in the hearing.

The ARB of Live Oak CAD does not allow videoconference calls. The appraisal district does not have the appropriate equipment for this method of 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.

The ARB of Live Oak CAD does allow telephone hearings. The property owner must provide to the ARB the telephone number that he/she intends to use for the hearing. The notice of hearing will state the time for which the hearing has been scheduled. The property owner or his agent must be aware that the call from the ARB will be as close to the scheduled time as possible, but there may be circumstances that will cause the call to be delayed. In the event a call is delayed for more than two hours, the property owner may choose to postpone or reschedule the hearing.

Conducting Hearings Closed to the Public

[Tax Code Section 41.66(d), (d-1)]

The chief appraiser and the property owner must file a joint motion to request that 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 of the proprietary or confidential information during the open meeting.

Right to Examine and Cross-Examine Witnesses or Other Parties

[Tax Code Section 41.66(b)]

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.

The ARB of Live Oak CAD has adopted a ten-minute rule. This allows ten minutes for the protesting property owner or his/her agent 10 minutes to present their case (including rebuttal) and allows the appraisal district representative 10 minutes to present his/her case (including rebuttal) and allows the appraisal district representative 10 minutes to present his/her case (including rebuttal). Longer times may be allowed and at the discretion of the ARB for Live Oak CAD.

Party's Right to Appear by an Agent [Tax Code Section 41.413]

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 the 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.

Protest by Person Leasing Property [Tax Code Section 41.413]

A person leasing property who is contractually obligated to reimburse the property owner for taxes imposed on the property can file a protest if the property owner does not and to designate, under Tax Code Section 41.413, another person to act as his/her agent with the same authority and limitations as an agent designated under Tax Code Section 1.111.

Evidence Considerations

1. A Party's Right to Offer Evidence and Argument [Tax Code Section 5.103(8), (11), and (13)]

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.

See information provided earlier in these rules for information on time limits set by the ARB for Live Oak CAD.

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 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 [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 establishes that:

- 1.) the information sought to be excluded as evidence was not delivered at least 14 days before the hearing; and
- 2.) 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:

- 1.) 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
- 2.) 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.

Other Issues

[Tax Code Section 5.103(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.

3. Bias and Prejudice

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

4. Confidential Information

ARB members 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

ARB model 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:

- 1) 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;
- 2) how to retain the evidence as part of the ARB's hearing record; and
- 3) the audiovisual equipment provided by an appraisal district, if any, for use by a property owner or the property owner's agent.

The ARB of Live Oak County Appraisal District does not audiovisual hearings due to lack of equipment, but has adopted the following to comply with the development of evidence exchange and retention audiovisual equipment requirements, according to Rule 9.805:

- 1) Exchange of evidence: Before or immediately after an appraisal review board begins, the appraisal district and the property owner or the owner's agent shall each provide the other party with duplicated sets of the evidentiary materials the person intends to offer or submit to the appraisal review board for consideration at the hearing. One set of these materials is to be exchanged with and retained by the other party, and another set of these materials, consisting of 6 copies, is to be provided to the appraisal review board as evidence for its records as required under Rule 9.803. The duplicated material sets shall be produced in paper form and only paper form will be accepted.
- 2) Evidentiary materials on a portable electronic device: Evidentiary materials on a portable electronic device is not accepted by the ARB. All evidentiary materials will be accepted in paper form only.
- 3) Electronic file format types and devices: Electronic file format types and devices is not applicable as the ARB accepts materials in paper form only.

Audiovisual equipment requirements: Property owners and their agents may bring their own audiovisual equipment for their presentation of evidentiary materials at appraisal review board hearings. If the operation of audiovisual equipment at the hearing requires access to and connection with the internet for their presentation, the parties must provide their own connection and access through their own service provider. The property owner or the owner's agent may not access the appraisal district office's network or internet connection nor any of the appraisal district office's technology or equipment. Please note that set-up and take-down time are part of the time-limit rule adopted by the Appraisal Review Board.

- 4) Appraisal Review Board Hearings: Refer to procedures written in the previous part of this document.
- 5) Identification of the file format types considered acceptable under number 3 of this section: As designated under number 3 of this section, the ARB will not accept any evidence presented in an electronic format. A total of six (6) copies of all electronic evidence must be provided to the CAD and the ARB.

- 6) Description of the types of small, portable, electronic devices suitable for retention by the recipient, considered acceptable under 3 of this section: The ARB will not accept any small, portable, electronic devices for purposes of retention of electronic evidence. This includes, but is not limited to, portable hard drive, USB drive, and/or any other devices used for the purposes of electronic retention.
- 7) Notice that property owners and their agents may bring their own audiovisual equipment for their presentation at the appraisal review board hearings, but must provide their own internet access, if needed, through their own service provider. Refer to number 4.
- 8) Whether the appraisal district uses audiovisual equipment for their presentation at the appraisal review board hearings: The appraisal district does not presently use any audiovisual equipment for hearing and will not provide any for the purposes of electronic evidence presentation.
- 9) Notice that property owners and their agents may not access the appraisal district office's network or internet connection nor any of the appraisal district office's technology or equipment other than that made available under this section and described in the hearing procedures: If the operation of audiovisual equipment at the hearing requires access to and connection with the internet for the presentation, the parties must provide their own internet connection and access through their own service provider. The property owner and the owner's agent may not access the appraisal district office's technology or equipment.
- 10) Reception of electronic evidence through transmission methods that cannot be blocked: The use of electronic transmission methods of evidence via internet services (email, cloud storage, email attachments, etc.) will not be accepted.

Standards Of Documentation – Evidence for Informal/Formal Hearings: Informal hearings will be between the chief appraiser or designated contractors or employees for the Live Oak County Appraisal District and property owner. Please provide copies of all evidence to the Appraisal District's designated person. An original copy of all evidence will be maintained for the official public record.

Residential Real Estate:

- 1) Sale of subject property – A signed and dated closing statement is recommended, if sold during the last three years. The closing statement should include a description of the property being transferred. A copy of the sales contract and the instrument number of the recorded deed filing is required in some cases. Photographs of your property are also good forms of evidence.
- 2) Sales of Comparable Properties – Sales of comparable properties with photographs should include the following information, is available:
 - a) property address;
 - b) sales date/sales price;
 - c) grantor/grantee;
 - d) instrument number;
 - e) financing terms/source/confirmed by; and
 - f) appraisal of subject property, date, and reason for sale.
- 3) Proof of Physical, Functional, Economic Obsolescence – This type of information can be documented in a variety of ways. The best types of documents are usually estimates for repairs from contractors and photographs of physical problems. All documentation should be signed and attested. This means you must furnish "documented" evidence of your property's needs.
- 4) Evidence that should be provided concerning inequality issues –
 - a) the appraisal ratio of the property is more than the median level appraisal of a reasonable and representative sample of other properties in the appraisal district;
 - b) the appraisal ratio of the property is more than the median level of appraisal of a sample of properties in the appraisal district, consisting of a reasonable number of other properties similarly situated to, or of the same general kind of character as the subject property to the protest;
 - c) or the appraised value of the property is more than the median appraised value of a reasonable number of comparable properties appropriately adjusted. This also applies to commercial real estate.

Commercial Real Estate

- 1) **Sale of Subject Property** – Closing statement or sales contract, signed and dated, including a description of the property being transferred and instrument number, if sold in the last three years;
- 2) **Income Approach** – Previous year rent roll, rent summary, and income statement (typically should be three years of data). Documentation of lease offering rates, lease concessions, effective lease rates, and current and historical occupancy, as of January 1 of the current year;
- 3) **Cost Approach** – Construction contract(s), signed and dated, including a detailed description of the work to be performed. Documentation must reflect all hard and soft costs. IRS records may be required;
- 4) **Market Approach** – Provide comparable sales of properties that are of similar construction, use, size and shape, age, amenities, location, zoning, and utility availability.
- 5) **Independent Fee Appraisal** – Complete copy of the appraisal report with confirmed sales and photographs of comparable properties. The details should include:
 - 1) Property description;
 - 2) location;
 - 3) land area/building area;
 - 4) year built;
 - 5) grantor/grantee;
 - 6) date of contract/instrument number;
 - 7) sales price;
 - 8) financing terms;
 - 9) base of sale;
 - 10) source/confirmed by information; and
 - 11) date of the fee appraisal

Business Personal Property

The appraisal district or the ARB must have evidence on which to make a ruling at all business personal property cases appearing before them. Normally, the form of relevant documents, in the order of importance, are:

- 1) balance sheets;
- 2) inventory controls, accounting records, journals, ledgers showing acquisitions by year of purchase;
- 3) CPA statements of costs;
- 4) leases pertaining to the property in question;
- 5) a statement of general accounting policy and procedures, especially concerning the capitalization and expense policy, and should also address inventory methods and whether physical inventory equals book inventory;
- 6) the basis of depreciation; and
- 7) a written third-party confirmation from a landlord or leasing agent if the business has ceased operations and the assets have been removed prior to January 1.

Approved and Adopted This May 04, 2026 by The Appraisal Review Board of The Live Oak County Appraisal District

5/4/2026

Date

Kenneth D. Ditt

Chair, Appraisal Review Board