



MCLENNAN APPRAISAL REVIEW BOARD

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Agent Policy – Adopted 3/4/2020

1. STATEMENT OF PURPOSE

The McLennan Appraisal Review Board (MARB) bears the responsibility to determine protests initiated by property owners or their agent. By July 20th, in accordance with Section 41.12(a) of the Texas Property Tax Code (TPTC), the MARB must complete substantially all timely filed protests before approving the appraisal records. The MARB may not approve the records if the sum of the appraised values, as determined by the chief appraiser, of all properties on which a protest has been filed but not determined is more than five percent of the total appraised value of all other taxable properties. The McLennan County Appraisal District (MCAD) Board of Directors may postpone the deadline established by Section 41.12(a) for the performance of the functions listed in that Section to a date not later than August 30th. The McLennan Appraisal Review Board (MARB) will conduct all hearings in a professional and efficient manner to achieve approval of the appraisal records, in compliance with Section 41.12, at the earliest date possible.

2. SCOPE

The MARB recognizes the Texas Property Tax Code (TPTC) has established some differences in the law as it relates to an individual property owner or a property owner represented by an agent. This Agent Policy is created for those representing property owners through a signed agreement and includes, but is not limited to, Property Tax Agents, Attorneys, Real Estate Agents and individuals acting on behalf of multiple property owners. This policy will also pertain to individual property owners and the McLennan County Appraisal District (MCAD) in a fair and just manner where applicable.

This policy has been established to comply with the Texas Comptroller's Model Hearing Procedures and the TPTC. Should a conflict exist, the Texas Comptroller's Model Hearing Procedures or the TPTC will prevail.

3. **DEFINITIONS** (In Order of Appearance)

- MARB – McLennan Appraisal Review Board
- TPTC – Texas Property Tax Code
- MCAD – McLennan County Appraisal District
- Agent – A representative or firm designated by the property owner on the Comptroller's form 50-162 to act on their behalf for any purpose in connection with their property tax matters under TPTC 1.111.
- AoA (Appointment of Agent) Form - Texas Comptroller of Public Accounts Form 50-162.
- FTA - Failure to Appear
- TOMA – Texas Open Meetings Act

4. **RESPONSIBILITIES**

- MARB – will adopt this policy by approval from the officers and future amendments shall be adopted by majority vote as necessary. Distribution will be made to those representing property owners designated by a written authorization form, Appointment of Agent (AoA), and MCAD.
- Agent – must adhere to the MARB Agent Policy.
- MCAD – will support the MARB in administering this policy.

5. **POLICY**

5.1 **Scheduling**

Formal protest hearings before the MARB will be scheduled based on the MARB chairperson's current directives and to meet the MARB's statutory deadlines. Priority will be given to scheduling in grouping combinations to achieve determinations with the greatest value volume per hearing day. Clerical assistance in scheduling will be provided by MCAD.

5.2 **Hearings**

5.2.1 **Business Days and Start/Finish Time**

Hearings will be conducted Monday through Friday and start at 8:30 a.m. unless posted otherwise. In accordance with TPTC 41.71, some hearings may be scheduled on evenings or Saturdays. MARB will

continue to hear protests until the Panel Chair calls the close of hearings for the day.

5.2.2 Simultaneous Hearings

The MARB may schedule hearings across multiple panels based upon the information available at the time. It is incumbent on the Agent(s) to submit prior to the hearing any AoAs, Affidavits or Withdrawals for a protest filed. AoAs will be submitted to and reviewed by MCAD.

The MARB shall accept and consider a motion or protest filed by an agent(s) if the agent files the Comptroller's Appointment of Agent Form 50-162 (AoA) with MCAD at or before the hearing on the motion or protest. The MARB strongly encourages early filing of AoAs to help expedite the hearings in a timely and efficient manner. Additionally, for proper recognition as an individual exempt from AoA requirements, the individual must comply with TPTC 1.111 (j) and must file this information with MCAD.

Agents should consider all options prescribed in the TPTC to resolve the protest which includes appearance in person, by affidavit not attending or by telephone hearing.

5.2.2.1 Assignment of Multiple Hearings Same Day Same Time

The MARB will exercise its statutory right under TPTC 41.66(j)(j-1) to schedule hearings across multiple panels for agents filing more than 20 protests. Such hearings may be scheduled for the same day with a single start time, but in practice will be heard over the entire course of the day. Actual start times may vary. Agent(s) scheduled in multiple panels should provide sufficient agents to prepare for and attend hearings. Hearings shall proceed in the order called, and may not be changed without the agreement of all parties subject to the hearing. Should no-one appear at the hearing or a sworn Affidavit has not been filed with MCAD, the hearing will be forfeited for FTA.

5.2.2.2 Appearance for Scheduled Hearings

The agent(s) must be prepared to appear for their scheduled protest when called to a panel. Failure to appear at a hearing either in person or by an Affidavit complying with TPTC 41.45 (i) & (n) will result in forfeiture for FTA. If an agent(s) registers as present, then fails to attend the hearing or fails to return on time after a break or lunch period, the protest will be called and recorded for FTA. If an agent(s) leaves early, scheduled hearings for which the agency or firm is not present will be dismissed for FTA. Hearings forfeited for FTA will not be rescheduled unless a request in compliance with the Rescheduling and Postponement of Hearings provision below has been received and approved.

5.2.2.3 Variations in Scheduling

Changes, as the protest season progresses, may affect the original calculations utilized to create the schedule. However, when a protest is called for the Formal Hearing all prior unresolved negotiations with MCAD toward settlement will be considered to be terminated.

5.2.2.4 Rescheduling or Postponement

Pursuant to 41.45 (e-1), requests to reschedule a hearing after a FTA must be received in writing. Good cause for rescheduling under TPTC 41.45 (e-1) will be as set forth in TPTC 41.45 (e-2). "Conscious indifference" means a failure to take some action which would seem to be reasonable under the same circumstances.

For requests under TPTC 41.45 (g) where there is a conflict with one or more hearings in another appraisal district and a request is presented by an agent(s) with multiple consultants/agents, the request must explain why no other consultant/agent is available to take the conflicting hearing(s). Scheduling letters from another county for protests that have been resolved does not constitute a conflict.

For requests under TPTC 41.66(i) if the hearing has not commenced within two (2) hours of the time set for the hearing, the MARB shall postpone the hearing upon request of the designated agent.

5.2.3 Panel Assignments

MARB members will be assigned by the MARB Chair to panels consisting of a minimum of three (3) members. One member will be designated to serve as Chair to conduct the hearing. Panels will be assigned to a room.

Should an assigned panel member be absent for the day or needs to recuse themselves from a hearing, an alternate member will be assigned. All assignments will be made by the MARB Chair.

6. CONDUCT

6.2 Professional Environment

An atmosphere of mutual respect is expected between MARB members, MCAD and property owner's agent. Each individual should act with the highest level of integrity to the fulfillment of our individual missions, goals, and objectives in an unbiased and non-prejudicial manner. Disruptive or discourteous behavior will be dealt with by the MARB Chair on a case by case basis centered on the severity of the infraction.

6.3 Ex Parte

While hearings to the greatest extent practical shall be informal in accordance with TPTC 41.66, separate areas to assemble will be maintained for MARB members, MCAD and property owner's Agent. This helps prevent ex parte communications. Socialization between the groups should be held to a minimum. When hearings are not in session, each party should return to their respective area.

6.4 Use of Audio/Video Recording Equipment

Minutes in the form of an audio recording as required by section 551.021 of the Texas Government Code will be made of each protest hearing. Under TOMA, a person in attendance at an open meeting of a governmental body may record all or part of the meeting by means of a recorder, video camera or other means of oral or visual reproduction.

Intended use of any oral or visual equipment during a MARB hearing must be declared at the time of hearing check-in. The recording equipment must be positioned prior to the hearing and in a place visible to all. Visual recording equipment must be situated to capture all parties participating in the hearing. Persons will not be permitted to photograph or record by any means in areas not authorized by TOMA or restricted by the building owner.

6.5 Carrying of Handguns Prohibited

Pursuant to Section 30.06, Texas Penal Code (Trespass by Holder of License to Carry a Concealed Handgun) a person licensed under Subchapter H, Chapter 411, Texas Government Code (Concealed Handgun Law) may not enter a hearing room with a concealed handgun.

Pursuant to Section 30.07, Texas Penal Code (Trespass by License Holder with an Openly Carried Handgun) a person licensed under Subchapter H, Chapter 411, Texas Government Code (Handgun Licensing Law) may not enter a hearing room with a handgun that is carried openly.

APPROVALS

Original Release Adopted by Officers of Appraisal Review
Board March 4, 2020

REVISION HISTORY
