

**Appraisal Review Board  
Crockett County, Texas**

PO Box 1569 – 905 Ave D, Ozona, Texas 76943  
325-392-8258

**RESOLUTION 2024-1**

**WHEREAS**, Section 5.103(d) of the Texas Property Tax Code provides that an appraisal review board shall incorporate the model hearing procedures prepared by the comptroller when adopting the board’s procedures for hearings as required by Section 41.01(c); and

**WHEREAS**, Section 41.01(c) of the Texas Property Tax Code provides that no later than May 15 of each year, the board shall hold the hearing, make any amendments to the proposed hearing procedures the board determines are necessary, and by resolution finally adopt the hearing procedures;

**NOW THEREFORE:**

**BE IT RESOLVED BY THE APPRAISAL REVIEW BOARD OF CROCKETT COUNTY:**

**THAT**, upon approval of the 2024 ARB Policies and Procedures of the Appraisal Review Board of Crockett County by a quorum of this body, the Appraisal Review Board of Crockett County hereby adopts the hearing procedures attached hereto as Exhibit “A”.

Passed by the Appraisal Review Board of Crockett County this 16<sup>th</sup> day of May, 2024

  
\_\_\_\_\_  
Chairman, Appraisal Review Board

ATTEST:

  
\_\_\_\_\_  
Recording Secretary, Appraisal Review Board

# Crockett County Appraisal Review Board Hearing Procedures

If you\* filed a protest or motion as required by Texas law, you are entitled to an opportunity to appear before the Crockett County Appraisal Review Board (“Board”) to present evidence of argument. Members of the Board who will hear your protest motion are not employees or officers of the county, school district or other political unit that assesses or collects property taxes. They are not part of the Crockett County Appraisal District (“District”). They are Crockett County citizens appointed to impartially resolve certain complaints about taxability and valuation of property within the District.

## Procedures Before Your Hearing

Organize your testimony and documents ahead of time. You must present the original and four (4) copies of each document you want the Board to consider. **Types of evidence relevant to determination of the value of property include:**

### Residential Real Estate

- 1) Sale of Subject Property – signed and dated closing statement or sales contract with description of the property being transferred; photographs of the property; copy of **filed** warranty deed if transferred in past two (2) years.
- 2) Sales of Comparable Properties – sales of comparable properties should include the following information if available: photographs, property address, sales date/price/grantor/grantee, financing terms/source/confirmed by; or appraisal of subject property with date and reason for sale.
- 3) Proof of Physical, Functional or Economic Obsolescence - This type of information can be documented in a variety of ways. The best type of documents is usually estimates for repairs from contractors and photographs of physical problems. All documentation should be signed and notarized. This means you must furnish “documented” evidence of your property’s needs.

## **Commercial Real Estate**

- 1) Sale of Subject Property – signed and dated closing statement of sales contract with description of property being transferred; photographs of the property; copy of **filed** warranty deed if transferred in the past two (2) years; basis of sale (was sale based on actual income and expense data or pro forma income and expense data); complete copy of appraisal.
- 2) Income Approach – previous year rent roll, rent summary and income statement (typically three (3) 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 – signed and dated construction contract(s) with detailed description of work to be performed; certified A.I.A. document G702 or equivalent with details. Documentation must reflect all hard and soft costs. IRS records may be required.
- 4) Market Approach – complete copy of independent fee appraisal; confirmed sales of comparable properties including photographs, property description, locations, land area/building area, year built, date of contract, sales price, financing terms, basis of sale, source/confirmed by.

## **Business & Mineral Personal Property**

Balance sheets; inventory controls, accounting records and journals, ledgers showing acquisitions by year of purchase (depreciation schedules); CPA statements of cost; leases pertaining to the property in question, a statement of general accounting policy and procedures, especially concerning the capitalization and expense policy, and the basis of depreciation. Additionally, IRS schedule C or other forms may also be attached. The statements should also address inventory methods and state whether physical inventory equals book inventory. Any adjustments to fixed assets or inventory should be documented. If you are claiming that the goods are taxable elsewhere, you should be able to provide proof the property was rendered in another jurisdiction and that it is on another tax roll.

## **Mineral Interests**

Crockett County Appraisal District contracts with Pritchard and Abbott, Inc. for mineral valuation. Pritchard and Abbott, Inc. will contact you concerning information they will need you to present at your hearing.

**All documents that you present in the hearing become part of the Board's permanent records and will not be returned to you.**

Before the date of your hearing, you may inspect all of the data, schedules, formulas and other information that the District plans to introduce at the hearing to establish any matter at issue. You may get copies of this information from the Crockett County Appraisal District or Pritchard and Abbott, Inc. The charges for such copies will not exceed \$15.00 for each residence or \$25.00 for each property of another type.

Neither the property owner nor the District may give any board member information about a protest or motion prior to the hearing. You may present evidence of argument without attending the hearing in person by sending an affidavit **executed before a notary public** (or other authorized official) stating that you swear or affirm that the information it contains is true and correct. The affidavit should identify you as the property owner, the account number and description of the property that is the subject of the protest or motion, and the date and time of the hearing. **For an affidavit to be considered, it must be received by the Board before the time of the hearing.**

It is important that you be on time for your hearing. **Your motion will be dismissed if you fail to (1) appear at your hearing in person, (2) send a sworn affidavit containing evidence to support your protest or motion, or (3) send an authorized representative.**

\*A property owner may designate another person to represent him for property tax purposes by filing certain forms required by Texas law. These forms are available from the District at P.O. Box 1569 Ozona, Texas 76943. In this notice "you" includes property owners and their properly designated agents.

## **Procedures During and After Your Hearing**

A protest or motion hearing is somewhat like --- but far less formal than ---- a simple trial in a court of law. The Board follows certain rules and procedures so that everyone who appears before it has a fair and reasonable opportunity to be heard and so that an impartial determination is made. For example, all hearings must be open to the public and all testimony must be given under oath.

A panel of three board members hears protests or motions. A majority of the Board will finally determine each protest or motion.

The Board's experience indicates that 15 minutes is usually sufficient time for a hearing. However, the Board may set other time limits depending on the nature of the dispute.

A hearing usually proceeds as follows:

1. The property is identified as listed in the appraisal records.
2. Any Board member who has a conflict of interest is excused and replaced by another member.
3. The Property Owner and any witnesses and attorney who accompany the owner are asked to identify themselves.
4. The Board member chairing the hearing swears all witnesses.
5. The Chairman clarifies what property and what issues will be considered and explains how the hearing will be conducted.
6. Evidence Exchange and Retention and Audiovisual Equipment Requirements

Before or immediately after an ARB hearing begins, each party shall provide the other with a copy of the evidence the party intends to offer at the hearing.

(a) Presentations to the ARB can be done using USB flash drives, 120mm compact discs (CD) or DVD. Any device is subject to being scanned before it can be used. Any device containing a virus or malware cannot be used. One complete hard (paper) copy of the presentation must be provided to the ARB at the scheduled hearing. The ARB will not accept a USB flash drive, CD, DVD or any other electronic storage device as the permanent record of ARB evidence presented at the hearing. No late evidence will be allowed. All evidence must be available and presented at scheduled hearing.

(b) The ARB will not accept evidence on USB flash drives, 120 mm compact discs (CD), DVD, cell phones, smart phones, tablet computers, laptop computers, cameras, camcorders, websites, FTP sites, VHS/DVI tapes, SD memory cards. As stated in (a) above, evidence can be presented using USB flash drives, 120mm compact discs (CD) or DVD. However, the evidence for the ARB hearing record must be provided to the ARB in the form of a paper copy.

(c) The CAD may use audiovisual equipment at a hearing, including a Microsoft Windows-based computer compatible with the following file types: PDF, Microsoft Word, Excel or PowerPoint; or image types: JPEG, PNG, TIFF, along with multiple monitors, keyboard and mouse. Audiovisual equipment of the same general type, kind, and character is

available for use by a property owner who requests the use of the equipment when checking in for a hearing. It will not be connected to the internet. A property owner may bring their own audiovisual equipment for use at a hearing. The owner is responsible for the set up and operation of equipment. Neither the CAD or the ARB can provide technical assistance for personal devices.

(d) Property owners may not access the CAD's computer network, Internet connection or any of the CAD's technology or equipment other than that made available and described in these procedures.

7. Property owner offers evidence and argument.
8. The District's representative(s) and witness offer the District's evidence and arguments.
9. Board members question the parties and witnesses.
10. The District's representative(s) questions (by directing the questions through the panel chairman) the owner and his witnesses and closes its argument and explanation.
11. The owner questions (by directing the questions through the panel chairman) the District's representative(s) and witnesses and closes his argument and explanation.
12. Board closes the presentation of evidence and argument, and deliberates.
13. If the Board members hearing the protest have enough information, they will determine the protest (if they are a majority of the full Board) or recommend a decision to the full Board (if they are a panel). If the Board members hearing the protest do not have enough information, they may request or require additional information and may recess the hearing and schedule the date and time that the hearing is to resume.
14. On finally determining the protest, the Board will deliver to the owner, by certified mail, a notice and copy of its order.

However, the panel chairman may choose to alter the order of the proceedings.

The Board follows the requirements of the *Texas Property Tax Code* and the current edition of *Appraisal Review Board Manual* published by the State. A copy of *Texas Property Taxpayer's Remedies* was mailed to you with the Notice of Appraised Value. Please refer to these publications for more information.