

TRAVIS APPRAISAL REVIEW BOARD

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PRESS RELEASE

Tuesday, June 4th, was the first day of taxpayer appraisal protest hearings before the Travis County Appraisal Review Board (TARB). The 6,049 protests scheduled across multiple days and 37 ARB panels had been filed by a property tax agents/firms without recorded authorization from the property owners. As of this date, there is still no authority on record for 4,874 protests. The intent in scheduling these protests was to hear those for which proof of authorization could be presented and dismiss those for which there was no property-owner authorization presented.

TARB was not initially intending to postpone these protests, as had been requested by Five Stone Tax Advisors, rather to hear the merits of each case and proceed under the law established by the Texas Property Tax Code. However, as hearings proceeded complicated legal issues arose regarding the evidence the District could present.

The Texas Property Tax Code requires that the Appraisal District must make its evidence available in advance to the property owner/agent, if requested to do so. If it doesn't the Appraisal District may not present its evidence at the TARB hearing. Normally, this situation occurs infrequently, and evidence the District has not sent to property owners/agents is not allowed in the hearing when it happens.

But in a large number of protests called for hearings on Tuesday, agents claimed they had not received evidence packets despite requesting them. They demanded the District not be allowed to present its evidence in hearings. This would have meant agents could dictate reductions in value unopposed.

The Appraisal District's attorney testified as a witness in a protest hearing the District was not required to actually send out evidence packets to agents, as had been done in the past, but only had to make them available at the District's office for agents to inspect and copy. Then, the agent for the property owner called a witness who offered conflicting legal opinions and attempted to cross-examine the panel members regarding their decisions. The Texas Comptroller's Model Hearing Procedures expressly prohibits such actions.

This exchange was rapidly communicated among the agents who were present, who then raised the same issues in other panels. This created widespread confusion among the panel members, with the result that panels were making widely different decisions; some allowed the Appraisal District to present its evidence and some excluded it.

By the afternoon, after conferring with counsel, TARB Chair Betty Thompson made the decision to halt and reschedule all the protests set that day, including those that had already been heard. The “blanket” reset was done to ensure a level playing field for the property owners/agents and the Appraisal District with understanding that the Appraisal District make available its evidence in the rescheduled hearings when it has been requested. This decision must be reviewed by a quorum of the full Board of TARB.

TARB Board Chair, Betty Thompson, indicated the decision was necessary to maintain the fairness of the Texas Property Tax system enacted by the Legislature. Rescheduling the protests will allow time for the District to provide the requested evidence packets. Making evidence available to the property owner/agent is an important advantage for taxpayers in the protest process. Going forward without District evidence in thousands of cases could have had a tangible impact on tax revenues that fund schools, emergency services and other various taxing entities in the county. “I don’t think this is what the Legislators had in mind,” said Thompson.

The Quorum of the TARB met this morning, June 12th, and approved individual panel decisions made on June 4th and dismissals for no show, no Appointment of Agent. The majority of decisions made on this date did not involve the issues described above, but we cannot segregate them because we do not have sufficient records. The TARB will now hew closely to law as they continue throughout the summer resolving protests of value from property owners.