

EXAMPLES OF PROCEDURAL VIOLATIONS

1. ARB members sleeping during a hearing.
2. Rescheduling a hearing without the property owner or designated agent's request to do so.
3. An affidavit of protest evidence submitted by a property owner or agent prior to a hearing is given preference to an owner or agent's in-person testimony in a hearing. ARB claims an agent or owner cannot be heard because an affidavit has been filed and has preference. An affidavit is permitted testimony and is most frequently submitted when a property owner or agent thinks they may not be able attend a hearing in person. However, when circumstances permit attendance by the owner or agent they should be allowed to testify in person in lieu of the affidavit. There is nothing in the law or the code that says an affidavit should be given preference over in person testimony.
4. Denial of owner or agent's use of electronic devices to support their appeal case presentation.
5. Comptroller's published hearing procedures are not being followed.
6. Evidence a CAD plans to introduce at a protest hearing that is timely requested by a property owner or agent is not provided to owner or agent 14 days in advance of a protest hearing as required by code. Even if information is timely provided by the CAD, sometimes the CAD will introduce information at the hearing that was not previously provided as required. Not providing timely requested information or the introduction

of information not previously provided 14 days in advance of the hearing are procedural violations.

7. Refusal to reschedule a taxpayer's request to postpone a hearing as provided for in Sec. 41.66
8. Ex parte communication occurs when an employee of a CAD discusses any subject matter that might be considered relevant to upcoming or past appeals with an ARB member[s] outside of and prior to a formal hearing on a protest filed by an owner or agent.
9. There are instances when both market value and equity value are protested and evidence to support both appeals is offered in a formal hearing on the protest. However, the ARB issues a final determination only one of the appeals – market OR equity. The owner or agent can quickly get the other order necessary so the values can be appealed to District Court.