

## Denton Appraisal Review Board (DARB) Agent and Taxpayer Multiple Property Policy

The DARB is given the responsibility of hearing protests from Taxpayers or their Agents when they are unable to come to an agreement with the Denton Central Appraisal District. DARB is expected to process the vast majority of these protests and approve the appraisal records by July 20 per Section 41.12 of the Tax Code.

The DARB has therefore instituted the following rules to ensure to the greatest extent possible, that the DARB fulfill its duties timely and efficiently even though there are various knowns and unknowns involved. By giving you, the Agent or multiple property owner, changes to our systems, policies and procedures that fully comply with the law, we trust you will be able to take advantage of these changes for a positive benefit to your protest and allowing the DARB to comply with the Tax Code.

As a matter of practicality, due to the time variables and fluid nature of each hearing in a hearing day, the DARB will not assign any case to a specific panel except on a case by case basis as the case is about to be heard.

### AGENTS AND TAXPAYERS WITH MULTIPLE PROPERTIES MAY BE ASSIGNED TO SIMULTANEOUS MULTIPLE PANELS.

The Texas Property Tax Code anticipates that it may be impossible for a single panel, Agent or Taxpayer with a large number of properties to address those hearings one at a time by the statutory deadline of July 20. The Tax Code anticipates this problem and addresses it by allowing the DARB to schedule simultaneous multiple panels for an agent or taxpayer as the DARB deems necessary to complete its statutory duties. The DARB may use different panels to conduct the hearings based on their customary scheduling. Scheduling hearings before simultaneous multiple panels is left to the discretion of the Chair based on necessary scheduling procedures. Should no one appear at the hearings or a sworn affidavit not been filed, the hearing will be dismissed for failure to appear. DARB will make an effort to minimize the instances when simultaneous multiple panels are used but will be directed by the need to comply with the Tax Code. Every Agent and Taxpayer with multiple properties should consider the scheduling demands imposed by State law and simple mathematics. Obviously, a firm should not take on more clients or properties than it can handle competently, professionally and timely. An Agent or Taxpayer with multiple properties that chooses not to avail itself of all of the available tools to lessen the chance of being assigned simultaneous multiple panels than it is able to staff or to take more business than it can process, cannot blame the DARB for the consequences. All Agents or Taxpayers with multiple properties must be prepared to use the necessary number of personnel that may be reasonably necessary to prepare and attend protest hearings. This may mean having multiple personnel attend multiple hearings at the same time.

### SEQUENCING OF CONTINUOUS HEARINGS

The Tax Code gives a protesting property owner or their authorized Agent agent the right to have their hearing set for a time and date and the right to have the hearing postponed if it does not begin within two hours of the scheduled time. The Tax Code states, "The appraisal review board may schedule hearings on protests 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 board's customary scheduling. The appraisal review board may follow the practices customarily used by the board in the scheduling of hearings under this subsection." The DARB has customarily scheduled multiple hearings for an agent on

the same day. The taxpayer or Agent must come prepared to participate in any scheduled hearing as it is called by the panel.

THE DARB OR A PANEL MAY CALL THE PROTESTS SCHEDULED FOR A PARTICULAR DAY OR SERIES OF DAYS IN ANY ORDER THAT IT CONSIDERS APPROPRIATE IN ORDER TO USE ITS TIME EFFICIENTLY AND CONDUCT ITS HEARINGS EXPEDITIOUSLY. THIS SEQUENCING WILL BE AS FLEXIBLE AS DARB DEEMS NECESSARY, IN ITS SOLE DISCRETION IN ACCORDANCE WITH THE TEXAS TAX CODE. IN ADDITION, IN ITS SOLE DISCRETION, THE DARB SHALL HAVE THE RIGHT TO SCHEDULE SIMULTANEOUS MULTIPLE PANELS.

#### AoA (APPOINTMENT OF AGENT FOR PROPERTY TAX PURPOSES)

With only certain exceptions (e.g., property owner's lawyer, officer, employee, etc.), a property owner or leasee must complete and sign the AoA in order to appoint an agent. An AoA form is filed with the DCAD and, when filed, it becomes part of the DCAD records. The DARB will only send notices and correspondence to an Agent named in the current AoA form. The scheduling conflicts of an Agent not named on a current AoA form will not constitute grounds for the postponement of a hearing. A lawyer appearing with an AoA, must state their intent and their Texas State Bar number on the record. Additionally, the lawyer must comply with section 1.111(j) to be recognized as exempt from registration.

#### SCHEDULED HEARING START TIME

The protesting Taxpayer or Agent must be prepared to begin their respective protest at the notified date and time and continue until close of the day listed on the Notice of Protest Hearing or until all hearings are completed unless otherwise agreed to by the Chair of DARB.

IF YOU DO NOT APPEAR TIMELY OR IF YOU LEAVE EARLY, SCHEDULED HEARINGS FOR WHICH YOU ARE NOT PRESENT WILL BE DISMISSED FOR FAILURE TO APPEAR. There will be a onetime 15 minute courtesy per Agent or Taxpayer for being late to the hearings. If the Agent or Taxpayer is not present when the ARB panel calls the hearing, the panel will wait 5 additional minutes and then dismiss same for failure to appear and then call the next hearing and proceed accordingly. Agents with multiple firms or firms with multiple Agents will NOT receive multiple courtesies.

#### NEGOTIATING WITH APPRAISERS

If you need to meet with an appraiser, a request should be made to DCAD. It is illegal for the DARB members to hear negotiations.

#### POSTPONEMENTS

Postponements are received and granted or denied according to strict interpretation of the Texas Property Tax Code, Model Hearing Procedures and Local Hearing Procedures. Documentation may be required to substantiate the reason for postponement.

Adopted and Approved on this 9 day of June, 2020

  
Chair, Denton Appraisal Review Board

  
Secretary, Denton Appraisal Review Board