

## **Conducting a Hearing by Telephone Conference Call**

A property owner may choose to appear at an Appraisal Review Board (ARB) protest hearing by telephone conference call to offer argument with evidence offered and delivered to the ARB by affidavit before the hearing begins. The property owner must provide sufficient written notice to the ARB of the owner's intent to appear by telephone conference call or the ARB itself may propose that the hearing be conducted in that manner and the property owner agrees. Notice to the ARB is provided either in the notice of protest or by written notice filed with the ARB no later than the 10th day before the date of the hearing.

A property owner who appears by telephone conference call must offer any evidence by affidavit. To offer evidence for a telephone conference hearing, the property owner must attest to the affidavit before a notary, have a notary sign, date and stamp the affidavit, and submit the affidavit to the ARB before the hearing begins. To be valid, the affidavit must include the name of the property owner initiating the protest, a description of the property that is subject of the protest and evidence or argument. It is recommended that any evidence be clearly numbered or labeled. No additional evidence will be allowed during the hearing by telephone conference except what is submitted to the ARB in the affidavit.

An ARB hearing by telephone conference call will be held in the board room of the Ochiltree Appraisal District that is equipped with telephone equipment that allows each board member and the other parties to the protest who are present at the hearing to hear the property owner offer argument. The ARB will provide a telephone number for the property owner to call to participate in the hearing. A property owner is responsible for providing access to a telephone conference call hearing to another person that the owner invites to participate in the hearing. The owner is also responsible for calling the telephone number provided by the ARB at the time of his/her scheduled hearing date and time and be prepared to give the owner's name, account number and scheduled time. If for some reason, the owner is unable to get through on the phone number provided, then the property owner should call the OCAD regular phone number (806-435-9623) for help in accessing the line. Telephone conference hearings will be limited to 20 minutes; 15 minutes for the presentation of argument by the taxpayer and the appraiser and 5 minutes for ARB deliberation. Time constraints will be strictly adhered to.

A property owner does not waive the right to appear by telephone conference call by submitting an affidavit. The ARB may consider the affidavit only if the property owner does not appear at the protest hearing in person or by telephone conference call.

For more information concerning a telephone conference call, please see Section 41.45(b) of the Texas Property Tax Code.

For questions regarding a hearing by telephone conference call please call the Ochiltree County Appraisal District at (806) 435-9623 Monday thru Friday 8:30 am to 5:00pm.