

BRAZOS CENTRAL APPRAISAL DISTRICT APPRAISAL REVIEW BOARD
TELEPHONE / VIDEOCONFERENCE HEARING PROCEDURES - 2026

1. A property owner wishing to appear for a hearing by telephone conference call or videoconference must:
 - a. notify the Appraisal Review Board (ARB) in writing not later than the fifth day before the date of the hearing, and
 - b. provide any evidence in the form of an affidavit filed before the hearing begins. A property owner is encouraged to submit an affidavit at least five (5) days before a scheduled hearing to ensure adequate time for processing. An affidavit or accompanying document should state the property owner's name, address, property account number and telephone number.
 - c. Designated Agents must comply with the notification requirements set forth in Texas Property Tax Code § 41.45(b-1)(1) and provide notice at least ten (10) days prior to the scheduled hearing.

2. The property owner must call **(979) 704-6953** to connect to the formal hearing before the ARB approximately five minutes before the hearing is scheduled to start. If a property owner calls after a hearing has begun, the length of the hearing will not be extended. A property owner who calls more than fifteen minutes after a hearing has begun will not be connected to the hearing.
 - a. When the owner's call is answered, the owner should be prepared to provide the following information:
 - i. the owner's name;
 - ii. the BCAD account number(s) identifying the protest(s);
 - iii. the type of hearing, telephone conference or videoconference and;
 - iv. the telephone number at which the owner can be reached or the videoconference participant's name.
 - b. If a panel is not available to hold the hearing at the time the property owner calls, the staff member answering the call will take the name and number of the caller and give it to the appropriate person for a return call when the ARB panel is ready to hold the hearing. The owner is responsible for remaining available and ready for the panel to connect. If the ARB cannot reconnect with the owner, the owner will forfeit the opportunity to participate in the hearing.
 - c. If the scheduled hearing is a videoconference, after calling the number above to indicate they are ready for the hearing the property owner will access the virtual meeting information from the homepage of the Brazos Central Appraisal District website at www.brazoscad.org. After the property owner signs into the virtual meeting, they will enter a waiting room. When the ARB is ready to begin the hearing, the property owner will be added to the virtual meeting.
 - d. If a property owner not represented by an agent has had to wait more than two hours from the time scheduled for their hearing and the hearing has not begun, the owner may contact the ARB and state they are exercising the right to request a postponement of the hearing.

3. The property owner is responsible for ensuring a clear connection from their end of the telephone or videoconference;
 - a. The property owner should use a land-line telephone or, if the owner uses a cell phone, they should call from a location with a strong, reliable connection to a cellular network. A property owner using a VOIP telephone should ensure that the Internet connection is fast enough to provide clear transmission of sound without buffering.
 - b. The property owner should use a strong, reliable internet connection to participate in a videoconference.
 - c. The owner should separate themselves from background noises like televisions, barking dogs, or noises that might interfere with the panel's ability to hear and understand the owner.
 - d. If a call is dropped or if the property owner's speech is garbled or unintelligible, the ARB panel may terminate the connection and either try to reconnect with the property owner or wait for the property owner to call again. If the connection cannot be reestablished within five minutes, the panel will proceed with the hearing and the owner will have no further opportunity to participate in the hearing.

- e. If a videoconference feed freezes during the hearing, the property owner is responsible for reestablishing the video connection and will return to the waiting room until they are re-added to the meeting.
 - f. If the call or video is dropped or disconnected the property owner should immediately call the ARB back. They will use the same phone number or meeting ID provided to call back.
 - g. During an attempt to establish a reconnection, the hearing will continue but no evidence, argument or discussion will take place. If no reconnection is established, the panel will conduct the hearing(s) via appearance by affidavit or if no affidavit has been submitted, the panel will make a recommendation with the information, evidence, and testimony available within the hearing.
4. If the property owner provides documents, photographs, tables or other items with their affidavit, the owner should label those items prominently with the first being labeled "PO Ex. 1", the second being labeled "PO Ex. 2", etc. If the owner wishes to emphasize certain portions of an item, the owner should highlight those portions or otherwise set them apart with colored marking. The property owner should be specific and identify the evidence being submitted, i.e., photographs, closing statements, sales comparisons, etc. The Appraisal District should provide documents in the same manner. During the hearing, the owner, the panel members, and the representatives of the Appraisal District should refer to the items by their exhibit numbers. The Texas Comptroller of Public Accounts, Property Tax Assistance Division, has Form 50-283, Property Owner's Affidavit of Evidence, which should be used to submit evidence to the Appraisal Review Board. The form is available on the Comptroller's website, www.comptroller.texas.gov/taxes/property-tax/forms/. The ARB will accept the following electronic file types on CD and USB flash drives only: Pictures: .jpg, .jpeg, .bmp, .tif; PDF: .pdf; Excel: .xls, .xlsx; Documents (Word): .doc, .docx. The chief appraiser may inspect the affidavit and is entitled to a copy on request.
 5. To help facilitate accurate processing "**ATTENTION—Telephone/Videoconference Hearing Request**" should be prominently displayed on your Notice of Protest or on the outside of the envelope when sending the evidence affidavit. Property owners are encouraged to use a method that provides proof of delivery.
 6. A property owner may not offer evidence not previously submitted by telephone or videoconference. Evidence includes facts and opinions. The owner may comment on evidence that is presented through an affidavit or by the Appraisal District. ARB panel members will not ask a property owner to present evidence by telephone or videoconference.
 7. The property owner is responsible for providing access to another person that the owner invites to participate in the hearing.
 8. If the panel determines that the property owner has wholly or partially forfeited the right to participate in a hearing by telephone or videoconference, the panel will proceed to hear or dismiss the protest without the participation or further participation of the property owner. The panel's decision will not be changed even if the property owner successfully contacts the ARB by telephone or videoconference later.
 9. A telephone or videoconference hearing, to the extent practicable, will follow the same procedures as a hearing at which the property owner appears in person. An ARB panel will conduct a telephone or videoconference hearing in a room equipped with appropriate equipment that allows all panel members and the other parties to the protest who are present at the hearing to hear the property owner offer argument.
 10. Once a telephone hearing or videoconference hearing has been conducted by a panel, no additional hearing will be conducted unless the ARB should decide to not approve the panel's recommendation.