



Hearing Rules & Procedures

Adopted March 26, 2026

**Resolution for the Adoption of
Appraisal Review Board
2026 Hearing Rules and Procedures**

WHEREAS the Texas Property Tax Code, Section 41.01(c), provides that the appraisal review board shall adopt procedures for hearings the board conducts under that subchapter and Subchapter C.

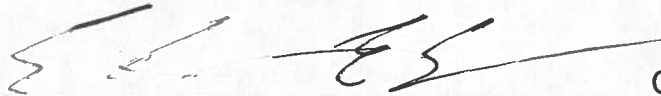
WHEREAS the Appraisal Review Board of Freestone County (the board) met in a public hearing to discuss such rules and procedures on March 26, 2026; and,

WHEREAS Section 41.01(c) of the Texas Property Code requires the board to annually adopt hearing rules and procedures no later than May 15 of each year; and,

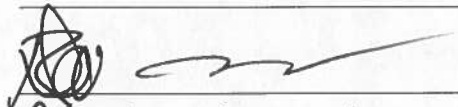
BE IT RESOLVED by the Appraisal Review Board of Freestone County that the board did adopt hearing rules and procedures on this the 26th day of March, 2026 after conducting a public hearing on the matter in accordance with Section 41.01(c) of the Texas Property Tax Code and the laws of the State of Texas.

Signed this the 26th day of March, 2026.

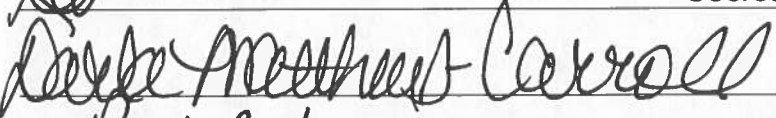




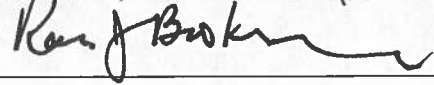
Chairman



Secretary



David Matthews Carroll



Ken J. Booker

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2026 HEARING RULES and PROCEDURES

I. ARB Membership [Tax Code §§ 5.103(b)(12), (15), and (16)]

1. Administration of ARB Appointments

ARB members have no statutory role in the administration of applications or requests for appointment to membership on the ARB. If an individual is contacted by an ARB member regarding requesting an appointment to the ARB, the member must direct the individual to the person designated to receive applications or requests for an ARB appointment.

2. Conflicts of Interest

Each ARB member must ensure that he or she does not have any conflict of interest that results in ineligibility to serve on the ARB or that restricts or prohibits the ARB member's participation in ARB activities, such as participation in the determination of a taxpayer protest. An ARB member must promptly report any conflict of interest to the ARB chair, in addition to any other individual or entity as required by law. The chair must ensure prompt notification of reported conflicts of interest to the appropriate individuals.

If an ARB member discovers before or during a protest hearing that a conflict of interest exists, the member cannot participate in the protest hearing. If the conflict arises under the provisions of the Local Government Code, Chapter 171, the member must file an affidavit with the ARB secretary. The ARB member must file the affidavit as soon as the conflict is identified, even if that requires delaying the hearing. If the conflict arises under Tax Code Section 41.69, the ARB member need not file an affidavit but must immediately recuse themselves from the hearing and report the conflict to the ARB chair or secretary.

ARB members must remember that while Local Government Code Chapter 171 addresses matters of "substantial interest," Tax Code Section 41.69 applies to any protest in which an ARB member has an interest (i.e., Tax Code Section 41.69 does not require the interest to be substantial). While a conflict of interest under Local Government Code Chapter 171 may not prohibit an ARB member from participating in a protest, Tax Code Section 41.69 may still prohibit participation. If an ARB member has a question about whether they have a conflict of interest that might preclude their involvement, they must immediately contact the ARB chair to address the matter.

In the recusal process, the ARB member cannot hear the protest, deliberate on the protest, or vote on the matter that is the subject of the protest.

3. Ex Parte and Other Prohibited Communications

ARB members must not engage in prohibited ex parte or other communications. If one or more individuals approach the ARB member and appear to engage or attempt to engage in prohibited communication, the ARB member must immediately remove himself or herself from the conversation.

II. ARB Duties [Tax Code §§ 5.103(b) (1), (5), and (6)]

1. Statutory Duties of ARB

Each ARB member must ensure that he or she understands the statutory duties of the ARB and complies with all the statutory requirements in performing statutory duties as an ARB member. Tax Code Section 41.01 addresses the duties of the ARB and the actions they are authorized to take.

Notices Required Under the Property Tax Code

2. Notices Required Under the Property Tax Code

Each ARB member must obtain and maintain familiarity with the property tax notices required under the Tax Code. If an ARB member believes that any required notice is not being provided or does not meet the requirements of applicable law, the ARB

member must promptly notify the ARB chair. The ARB chair must investigate each report and take appropriate action to correct all verified problems.

3. Determination of Good Cause Under *Tax Code § 41.44(b)*

“Good cause” for filing late protests is not defined in *Tax Code § 41.44(b)*. Claims of good cause for late-filed protests must be carefully considered. The standards in making determinations of good cause under *Tax Code § 41.44(b)* must be uniformly applied. The ARB should consider good cause claims in a manner that properly respects the rights of property owners and their agents while not undermining or contravening laws related to filing deadlines or the orderly and expeditious fulfillment of ARB duties.

III. ARB Hearings (formal hearings) [Tax Code §§ 5.103(b)(3), (4), (7), and (14)]

1. Scheduling Hearings Generally

The ARB must schedule a hearing when a timely notice of protest is filed, and, in doing so, the appraisal district can provide the ARB with clerical assistance.

A person leasing property, who is contractually obligated to reimburse the property owner for taxes imposed on the property, is entitled to protest before the ARB the appraised value of the property if the property owner does not file a protest relating to the property. Under *Tax Code Section 41.413*, the lessee can designate another person to act as an agent with the same authority and limitations as an agent designated under *Tax Code Section 1.111*. Designated agents have the same authority and are subject to the same limitations as agents designated by property owners.

2. Scheduling Hearings for Property Owners, Agents, and Qualifying Lessees

Under *Tax Code Section 41.66(i)*, the ARB must schedule hearing requests filed by property owners or their designated agents under *Tax Code Section 1.111* for a specific time and date. The ARB can schedule more than one protest hearing on the same date; however, the property owner or agent may request that the hearing be postponed if it has not started by an ARB panel or the full ARB within two hours of the scheduled hearing time. The postponement request must include the mailing and email addresses of the person requesting the postponement. The ARB must respond in writing or by email to the postponement request no later than the 7th day after receipt of the request.

3. Scheduling Hearings for Multiple Accounts

If requested by a property owner or designated agent, the ARB must schedule consecutive hearings on the same day on protests concerning up to 20 designated properties. The request must meet all requirements of *Tax Code Section 41.66(j)*, including the required statement in boldfaced type: “request for same-day protest hearings.” A property owner or designated agent can file more than one such request in the same tax year. Also, under *Tax Code Section 41.66(j)*, the ARB may schedule protest hearings 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 ARB’s customary scheduling. The ARB may follow the practices customarily used in the scheduling of hearings under *Tax Code Section 41.66(j)*.

4. ARB Panel Assignments [Tax Code §§ 41.66(k)(k-1) and 41.45(d)(d-1)]

Under *Tax Code Section 41.66(k)* and (k-1), if an ARB sits in panels as authorized by *Tax Code Section 41.45(d)* and (d-1), it must randomly assign protests. Except for panels established under *Tax Code Section 6.425*, the ARB, with or without clerical assistance from the appraisal district staff, may consider the property type or the protest grounds to assign the protest to a panel with members who have particular expertise.

Tax Code Section 41.45(b-4) allows a property owner to request that a single-member panel conduct the protest hearing. The property owner must submit the request no later than the 10th day before the hearing date, either in writing on the notice of protest

or by written submission. If the ARB does not accept the recommendations of the single-panel member, the ARB may either decide the protest or refer it for rehearing to a single-member panel composed of someone who did not hear the original protest.

Tax Code Section 41.66(k-1) allows a property owner or agent to request a special ARB panel to hear a complex property protest if in a county with a population of one million or more. The owner or agent must consent to a special panel reassignment and may request a postponement if they disagree with the reassignment.

Once a protest is scheduled for a specific panel, the ARB cannot reassign it to another panel without the consent of the property owner or designated agent. If the ARB reassigns a protest to another panel, the owner or designated agent may agree to the reassignment or request a postponement of the hearing. The ARB must postpone the hearing if requested in this situation. Under Tax Code Section 41.66(k), “[a] change of members of a panel because of a conflict of interest, illness, or inability to continue participating in hearings for the remainder of the day does not constitute a reassignment of a protest to another panel.”

5. Postponements Under Tax Code § 41.45(e)

A property owner who is not represented by an agent under Tax Code Section 1.111 is entitled to one postponement of a hearing without showing cause. The property owner must request the postponement in writing, including by email, telephone, or in person, to the ARB, an ARB panel, or the ARB chair before the hearing date. If the requested hearing postponement is scheduled to occur before the next regular meeting of the ARB, the chair or chair’s representative may act on the request for postponement without the necessity of action by the full ARB. Unless the postponed hearing date and time are agreed to by the ARB chair or the chair’s representative, the property owner, and the chief appraiser, the ARB cannot postpone the hearing to a date less than five or more than 30 days after the date scheduled for the hearing when the postponement is sought.

Without limit, the ARB must postpone a hearing if the property owner or designated agent shows good cause, as defined in Tax Code Section 41.45(e-2). The property owner or designated agent must request a postponement in writing, including by email, telephone, or in person, to the ARB, an ARB panel, or the ARB chair. If the postponed hearing is rescheduled to occur before the next regular meeting of the ARB, the chair or the chair’s representative can act on the postponement request without the necessity of action by the full ARB. Unless the postponed hearing date and time are agreed to by the ARB chair or the chair’s representative, the property owner, and the chief appraiser, the ARB cannot postpone the hearing to a date less than five or more than 30 days after the date scheduled for the hearing when the postponement is sought.

Without limit, the ARB must postpone a hearing if the chief appraiser consents to the postponement. The chief appraiser must request a postponement in writing, including by email, telephone, or in person, to the ARB, an ARB panel, or the ARB chair. If the postponed hearing is rescheduled to occur before the next regular meeting of the ARB, the chair or chair’s representative can act on the postponement request without the necessity of the full ARB. Unless the postponed hearing date and time are agreed to by the ARB chair or the chair’s representative, the property owner, and the chief appraiser, the ARB cannot postpone a hearing to a date less than five or more than 30 days after the date scheduled for the hearing when the postponement is sought.

The postponement request must include the mailing and email addresses of the person requesting the postponement. The ARB must respond in writing or by email to the postponement request no later than the 7th day after receipt of the request.

6. Postponements Under Tax Code § 41.45(e-1)

A property owner or owner’s agent who fails to appear at the hearing is entitled to a new hearing if the property owner or owner’s agent files, no later than the fourth day after the date the hearing occurred, a written statement with the ARB showing good cause, as defined in Tax Code Section 41.45(e-2), for the failure to appear and requesting a new hearing.

The postponement request must include the mailing and email addresses of the person requesting the postponement. The ARB must respond in writing or by email to the postponement request no later than the 7th day after the date of receipt of the request.

7. Postponements Under Tax Code § 41.45(g)

The ARB must postpone a hearing to a later date if:

- a. The property owner or the owner's agent is also scheduled to appear at an ARB protest hearing in another appraisal district;
- b. the other scheduled ARB protest hearing is scheduled to occur on the same date as the hearing set by this ARB;
- c. the hearing notice delivered to the property owner or the owner's agent by the other ARB bears an earlier postmark than the hearing notice delivered by this ARB, if the postmark date is identical, the property owner or agent has not requested a postponement of the other hearing; and
- d. the property owner or the owner's agent includes with the postponement request a copy of the hearing notice delivered to the property owner or the owner's agent by the other ARB.

8. Postponements Under Tax Code § 41.66(h)

The ARB must postpone a hearing (one time only) if the property owner or the designated agent requests additional time to prepare for the hearing and establishes that the chief appraiser failed to comply with the Tax Code Section 41.461. The postponement request must contain the mailing address and email address of the person requesting the postponement. The ARB must respond in writing or by email to the postponement request no later than the 7th day after the date of receipt of the request.

9. Postponements Under Tax Code § 41.66(i)

The ARB must schedule protest hearings filed by property owners or their designated agents under Tax Code Section 1.111 for a specific time and date. The ARB can schedule more than one protest hearing at the same time and date; however, a property owner or agent can request to postpone a hearing if it is not started by an ARB panel or the full ARB within two hours of the scheduled hearing time. The postponement request must contain the mailing address and email address of the person requesting the postponement. The ARB must respond in writing or by email to the postponement request not later than the 7th day after the date of receipt of the request.

10. Postponements Under Tax Code § 41.66(k)(k-1)

Once the ARB schedules a hearing by a specific panel, the ARB cannot reassign it to another panel without the consent of the property owner or designated agent. If the ARB reassigns a protest to another panel, a property owner or designated agent may agree to the reassignment or request a hearing postponement. The ARB must postpone the hearing on that request. A change of panel members because of a conflict of interest, illness, or inability to continue participating in hearings for the remainder of the day does not constitute panel reassignment.

A property owner or agent must consent to a special panel ARB hearing reassignment or request a postponement if they disagree with the reassignment. A change of special panel members because of a conflict of interest, illness, or inability to continue participating in hearings for the remainder of the day does not constitute a special panel hearing reassignment.

The postponement request must contain the mailing address and email address of the person requesting the postponement. The ARB must respond in writing or by email to the postponement request no later than the 7th day after the date of receipt of the request.

IV. Conduct of ARB Hearings [Tax Code §§ 5.103(b)(2), (9), and (10)]

1. Conducting Hearings Open to the Public

This introductory statement must be read at the beginning of each hearing:

We are the appraisal review [board or panel] that will hear your protest today. We are not employees of the appraisal district. We have been appointed to perform an independent review of your protest. You can complete a survey regarding your experience today. The appraisal district will give you information about how to take the survey. The survey is voluntary. You also have the right to appeal our decision. We will provide the appeal information to you with our determination.

The ARB or ARB panel does not have to read the statement above if the owner or agent has previously appeared before the ARB or any ARB panel for that county on the same day.

ARBs should conduct most protest hearings in the following order:

- a) Commence the hearing and announce the assigned protest number, property location, property owner, and other identifying information.
- b) Announce that per Tax Code § 41.45(h), the parties must provide all written and electronic material that has not been provided. The ARB requests that a property owner bring 8 copies of any documents, photographs, or other evidence that he/she may present. This allows every member of the ARB to examine the evidence carefully. For electronic evidence, please see Section VII.
- c) State that the ARB members who are considering the protest have not communicated with anyone about the protest and have signed affidavits to that effect.
- d) Welcome the parties and remind them of the content of the hearing procedures, time limits for the hearing (30 minutes per protest case), and other relevant matters.
- e) Ask if any testifying witness holds a license or certificate from the Texas Appraiser Licensing and Certification Board and if the witness is appearing in that capacity.
- f) Inform the witness that they must give all testimony under oath and swear in all witnesses who plan to testify.
- g) Ask the property owner to decide if he/she wishes to present his/her evidence and argument before or after the appraisal district.
- h) If the property owner or agent presents his/her case first, he/she will present evidence (documents and testimony). If witnesses are present, the property owner or agent can examine the witnesses as part of the presentation of evidence. At the end of the presentation, the property owner or agent must state an opinion of the property's value (if applicable).
- i) Next, the appraisal district representative may cross-examine the property owner, the agent or representative, and/or witnesses.
- j) If the property owner or agent presented his/her case first, the appraisal district representative will present evidence (documents and testimony) next. If witnesses are present, the appraisal district representative can examine the witnesses as part of the presentation of evidence. At the end of the presentation, the appraisal district representative must state an opinion of the property's value (if applicable).
- k) Then, the property owner or agent can cross-examine the appraisal district representative and/or witnesses.
- l) The parties cannot cross-examine the ARB members.
- m) The party representing its case first can offer rebuttal evidence (additional evidence to refute the evidence presented by the other party).
- n) The other party can then offer rebuttal evidence.
- o) The party presenting its case first must make its closing argument and state the ARB determination being sought.
- p) The party presenting its case second must make its closing argument and state the ARB determination being sought.
- q) The ARB or panel chair must state that the hearing is closed.
- r) The ARB panel must deliberate orally. No notes, text messages, or other forms of written communication are permitted.
- s) The ARB or panel chair must ask for a separate motion for each matter that was the subject of the protest hearing. The motion should include the exact value or issue protested. The ARB must take a vote, and a designated appraisal district staff member or ARB member must record it. The parties must make separate motions, and the ARB must make separate determinations for each protested issue (i.e., excessive appraisal and unequal appraisal must have separate ARB motions and determinations). Single-member panels must make a recommendation on each motion submitted under protest; however, the ARB will ultimately accept the panel's determination, make its own determination on the protest, or refer the matter for rehearing to a single-member panel composed of someone who did not hear the original protest. Special panels appointed in certain counties must make a recommendation on each motion submitted under protest; however, the ARB will accept the panel's determination or refer the matter for rehearing to another special panel composed of members who did not hear the original protest. If the ARB does not have at least three other special panel members available, the ARB may make the determination.

- t) Thank the parties for their participation and announce the ARB “determinations(s)” and that an order determining protest will be sent by certified mail or email in counties with populations greater than 120,000, where property owners can submit a written request for email delivery of the notice of determination. Provide the property owner or agent with documents indicating that the members of the board hearing the protest signed the required affidavit.

If the ARB members use computer screens during ARB hearings for reviewing evidence and other information, the ARB must make computer screens available to property owners and agents at the hearings to view the same information that is presented to the ARB members by the appraisal district staff. This requirement is met if the property owner or agent can see all information displayed on at least one computer screen in the hearing location (there is no requirement that the ARB provide the property owner or agent with a separate screen).

If a chief appraiser uses audiovisual equipment at a protest hearing, the appraisal office must provide equipment of the same general type, kind, and character for the use of the property owner or agent during the hearing. See section VII, Other Issues, for more information regarding audiovisual equipment requirements.

The property owner or agent and the appraisal district representative are prohibited from debating with each other. The parties must direct all communications to the ARB members, except for examination or cross-examination during the testimony of witnesses or parties testifying at the hearing.

For taxing unit challenges, motions to correct appraisal records, protests regarding exemptions, or other matters that may be the subject of ARB hearings, the ARB should follow the order of conducting the hearings above but may make exemptions for the type of hearing.

Tax Code § 41.68 and Comptroller Rule 9.803 require that the ARB keep records for each ARB proceeding. This includes the ARB retaining evidence offered or submitted by the parties as required by the Tax Code Section 41.45 and Comptroller Rules 9.803 and 9.805. The ARB secretary is responsible for ensuring proper record-keeping, maintenance, and retention.

2. Conducting Hearings by Telephone or Videoconference Call

Tax Code § 41.45(n) allows a property owner initiating a protest to offer evidence or argument by affidavit without physical appearance. Tax Code § 41.45(b-1) requires a property owner to notify the ARB by written request not later than the fifth (5th) day before the date of the hearing if the property owner does not have an authorized representative, or ten (10) days before the hearing date if the property owner is represented by an authorized agent, and intends to appear remotely. To offer evidence or argument at a hearing conducted remotely, a property owner must submit a written affidavit of any evidence before the hearing begins. A property owner is responsible for providing access to a hearing conducted remotely to another person whom the owner invites to participate in the hearing.

Tax Code § 41.45(b-2) requires the ARB to provide the telephone number for conducting the teleconference call or the URL address for conducting the videoconference (if offered in that county). **The Freestone County ARB does not conduct hearings by video conference.** The ARB must hold the hearing in a location with equipment that allows all ARB members and parties to the protest in attendance to hear and, if applicable, see the property owner’s argument.

- 1) The property owner should call **(903)-389-5510** approximately five minutes before the hearing is scheduled to start.
- 2) When the owner’s call is answered, the owner should be prepared to give: the owner’s name; the protest/Case number(s) identifying the protest(s); and the telephone number at which the owner can be reached.
- 3) If the ARB is not available to hold the hearing right away, the ARB or its representative answering the call will advise the property owner that the owner may be placed on hold or explain that the ARB will call the owner back when it is available. The owner is responsible for keeping the line clear and answering promptly when the ARB calls. If the ARB cannot reach the owner, the owner will forfeit the opportunity to participate in the hearing by telephone.

3. Conducting Hearings Closed to the Public [Tax Code § 41.66(d), (d-1)]

The chief appraiser and property owner must file a joint motion to request a closed hearing due to the intent to disclose proprietary or confidential information that will assist the ARB in determining the protest.

The ARB panel or chair must convene the hearing as an open meeting and then announce the closed meeting as permitted by the Tax Code § 41.66(d) and (d-1). Only the parties to the protest, their witnesses, and the ARB members are permitted to stay in the hearing room. The ARB must follow the same order of proceedings as for hearings open to the public.

The ARB secretary must keep a separate tape recording or written summary of the testimony for the closed meeting per Comptroller Rule 9.803. The proprietary or confidential evidence presented at the hearing giving rise to the closed hearing is confidential according to Tax Code § 22.27. The ARB must mark it as “confidential” and maintain it as confidential in the ARB records for proper handling. After the hearing, the ARB panel must confirm with the parties that all proprietary and confidential information has been appropriately identified by the ARB. The ARB members must maintain the confidentiality of the information and disclose only as provided by law.

After deliberation, the ARB must reconvene in an open meeting and vote or take final action on the protest deliberated in the closed meeting. The ARB and parties cannot mention proprietary or confidential information during the open meeting.

4. Right to Exam and Cross-Examine Witnesses or Other Parties

Tax Code § 41.66(b) states that “each party to a hearing is entitled to offer evidence, examine or cross-examine witnesses or other parties, and present argument on the matters subject to the hearing.”

The ARB cannot prohibit this entitlement in any way; however, it may enforce time limits and dictate the order of ARB hearings for witness examination and cross-examination. To the extent possible, the ARB should advise the parties in advance of any limitations that the ARB intends to impose regarding the presentation of evidence.

5. Party’s Right to Appear by an Agent

The designation of an agent made by Tax Code § 1.11(b) requires written authorization on a form prescribed by the Comptroller and signed by the owner, a property manager authorized to act on behalf of the owner other than the person being designated as agent. It must clearly indicate that the person is authorized to act on behalf of the property owner in property tax matters relating to the property or the property owner. The designation may authorize the agent to represent the owner in all property tax matters or in specific property tax matters as identified in the designation.

6. Protest by Person Leasing Property

Tax Code § 41.413 allows a person leasing property who is contractually obligated to reimburse the property owner for taxes imposed on the property, to protest before the ARB, the appraised value of the property if the property owner does not file a protest relating to the property. Under Tax Code § 41.413, the lessee can designate another person to act as an agent with the same authority and limitation as an agent designated under Tax Code § 1.111. Designated agents have the same authority and are subject to the same limitations as agents designated by property owners.

V. Evidence Considerations [Tax Code §§ 5.103(8), (11), and (13)]

1. A Party’s Right to Offer Evidence and Argument

The ARB cannot prohibit a party’s right to offer evidence and argument, but may enforce time limits and dictate the order of ARB hearings. To the extent possible, the ARB should advise the parties in advance of any time limitations the ARB intends to impose regarding the presentation of evidence and arguments. The ARB should schedule and provide as much time as possible to each party to a hearing to fully present evidence and offer an argument.

2. Prohibition of Consideration of Information Not Provided at the ARB Hearing [Tax Code § 41.66(e)]

In a protest hearing, the ARB cannot consider any appraisal district information on a protest that was not presented to the ARB during the present hearing. For the ARB to consider any appraisal district record (i.e., appraisal roll history, appraisal cards), one of the parties must present it as evidence (e.g., chief appraiser, appraisal district representative, property owner, agent, or witness) at the protest hearing.

3. Exclusion of Evidence Required by [Tax Code §41.67(d) and §41.67(e)]

If it is established during a protest hearing that the protesting party previously requested information under Tax Code Section 41.461 and that the opposing party did not deliver the information to the protesting party at least 14 days before the scheduled or postponed hearing,

The opposing party cannot use or offer the requested information that was not made available in any form as evidence in the hearing. The ARB must exclude evidence under Tax Code § 41.67(d) only if the evidence presented at the hearing establishes that:

- a) the information sought to be excluded as evidence was not delivered at least 14 days before the hearing; and
- b) the information to be excluded as evidence was previously requested by the protesting party.

Tax Code § 41.67(e) prohibits the chief appraiser from offering evidence at a hearing in support of a modification or denial of an exemption or application unless:

- a) the chief appraiser provided the reasoning for the modification or denial to the property owner in writing no later than the 14th day before the hearing date; and
- b) evidence establishes that the additional reason was not known by the chief appraiser at the time the chief appraiser delivered the original notice of modification or denial.

VI. Other Issues [Tax Code §5.103(17)]

1. Compliance with the Law, Integrity, and Impartiality

ARB members must comply with the law and always act in a manner that promotes public confidence in the integrity and impartiality of the ARB.

2. Patience and Courtesy

ARB members must be patient, dignified, and courteous to parties appearing before the ARB.

3. Bias or Prejudice

ARB members must perform their ARB duties without bias or prejudice.

4. Confidential Information

ARB members must not disclose or use confidential information acquired in the performance of ARB duties for any purpose unrelated to ARB duties.

VII. Electronic Evidence and Audiovisual Equipment

Before or immediately after an ARB hearing begins, each party shall provide the other with a copy of the evidence the party intends to offer at the hearing. The parties may exchange evidence in paper or electronic form. If any paper evidence has not been scanned for inclusion in the hearing record, it will be scanned before the conclusion of the hearing. If the protesting party wishes that their electronic evidence should be printed out, please provide the electronic files at least one hour before the hearing time. The ARB is required to retain copies of all evidence.

- a. The ARB will accept evidence on a USB flash drive (type A), SD memory Card, or 120mm compact discs. Any device will be scanned before it may be used, and any device containing a virus or malware may not be used. Electronic evidence may be sent by e-mail to arb@freestonecad.org. Any e-mail should identify the property owner and identify the property by physical address and/or account number.

- b. The ARB will not accept evidence on cell phones, tablet computers, laptop computers, cameras, floppy discs, or any other type of device not listed in Item a) above.
- c. Electronic evidence must be submitted in the following file types: .pdf, .txt, .rtf, .csv, Microsoft Office (Word/Excel/PowerPoint), .mpg; .mp3, .mp4, .mov, .jpeg, .tiff, .wav, and .wmv. Adobe PDF is preferred.
- d. The Appraisal District may use audiovisual equipment at a hearing, including a Windows-based computer compatible with the file types listed above and multiple monitors. Audiovisual equipment of the same general type, kind, and character is available for use by a property owner who requests the use of the equipment when checking in for a hearing. A property owner may bring his/her own audiovisual equipment for use at a hearing. The owner is responsible for setting the equipment up and operating it. Neither the Appraisal District nor the ARB can provide technical assistance.
- e. Property owners may not access the Appraisal District's computer network or Internet connection, nor any of the Appraisal District's technology or equipment other than that made available and described in these procedures.