

COLLIN APPRAISAL REVIEW BOARD

RESOLUTION- TEMPORARY EMERGENCY PROCEDURES RELATED TO 2021 HEARINGS

WHEREAS, the world's nations and people are facing a pandemic of COVID-19, a serious, sometimes fatal disease caused by a coronavirus; and,

WHEREAS, the virus is airborne and highly contagious, and people who do not know that they have the disease can easily transmit the virus to others; and,

WHEREAS, the disease has taken the lives of more than 445,624 Americans and more than 37,288 Texans; and,

WHEREAS, the United States of America, the State of Texas and the County of Collin have recognized that an emergency exists; and,

WHEREAS, many government offices and buildings including the offices of the Collin Central Appraisal District have been partially or totally closed to the public; and,

WHEREAS, the Collin County Appraisal Review Board's (ARB) normal routine for conducting hearings on protests and motions involves large numbers of people coming into the Appraisal District's building and being in close proximity to each other; and,

WHEREAS, the Appraisal District has informed the Appraisal Review Board that the public may be admitted to the customer service counter, mapping counter, and ARB counter but not to other parts of its building until the pandemic has passed and other parts of the building can be reopened safely; and,

WHEREAS, the Appraisal District's offices are sufficient for only a limited number of simultaneous hearings in rooms large enough to maintain safe distances between people as recommended by the Center for Disease Control and Prevention: and

WHEREAS, conducting hearings in the normal way will not be possible under the circumstances described above; and,

WHEREAS, the ARB nevertheless understands the need to respect the fundamental Due-Process rights of property owners with complaints about appraisal matters and the need to provide those property owners with an opportunity to be heard even when it is impossible to strictly follow every provision in the Texas Property Tax Code and/other laws.

NOW, THEREFORE, BE IT RESOLVED BY THE COLLIN COUNTY APPRAISAL REVIEW BOARD:

SECTION 1. The following temporary emergency measures shall apply notwithstanding the ARB's regular hearing procedures:

- (a) In-person hearings before the ARB or an ARB panel will not be conducted.
- (b) Hearings will be conducted by telephone conference call or with the property owner appearing solely by affidavit or written declaration made under penalty of perjury.
- (c) A property owner's appearance in writing will be acceptable even if it is not attested to by an officer authorized to administer oaths if it satisfies the requirements of Chapter 132 of the Texas Civil Practice and Remedies Code. A form allowing a property owner to complete and sign a written declaration will be made available on the ARB's Internet Website. A paper

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declaration signed by a property owner may be filed with the ARB by e-mail as an alternative to other means of delivery allowed by law.

- (d) If a property owner faces unreasonable difficulty or risk in providing photographs, documents, or other evidence along with an affidavit or written declaration, the owner may submit those items electronically and request that the ARB accept them. A panel shall have the discretion to accept those items as evidence.
- (e) If a property owner can show good cause for not submitting testimony in the form of an affidavit or written declaration, a panel shall have the discretion to allow the owner to testify by telephone in a telephone conference call.
- (f) If the facilities available and the ARB members available do not allow for a sufficient number of hearings before panels of three or more members, the ARB Chairman may create one or more panels consisting of one member each. Single-member panels may conduct hearings in which the property owner appears only in writing and hearings involving common types of properties and common grounds of protest. A property owner who objects to a single-member panel will be given a hearing before a panel of three members. If a property owner plans to appear in writing and objects to having the hearing conducted by a single ARB member, the owner should contact the ARB before the scheduled time for the hearing, if possible, at least twenty-four hours before the scheduled time for the hearing.
- (g) Officers and employees of the Appraisal District may not appear in person before a panel as advocates or witnesses for the Appraisal District in a hearing in which the property owner or owner's agent does not also appear in person. They must appear remotely or in writing. Appraisal District employees who provide clerical, administrative, or technological support for the ARB may be present with the ARB member(s) conducting hearings.
- (h) ARB members conducting hearings will not handle pieces of paper. Any evidence on paper will be scanned and shown to the members on screens.
- (i) As an alternative to signing written affidavits under §41.66(g) of the Texas Property Tax Code, ARB members may take verbal oaths to establish that they have not engaged in any improper communications. The audio recording of the verbal oaths will be maintained as part of the hearing record.
- (j) Meetings of a quorum of ARB members may occur by telephone, by webinar, or by other means allowed by the Governor for governing bodies of political subdivisions.

SECTION 2. These temporary emergency measures shall apply to property owners and agents representing property owners.

SECTION 3. This Resolution shall be and become effective from and after its adoption. It shall cease to be effective when it is repealed by the ARB upon the conclusion of the pandemic or other circumstances warranting its repeal. If not repealed, it shall cease to be effective on May 31, 2021 but may be extended month-by-month by the ARB.

Passed and approved by the Collin Appraisal Review Board on the 10th day of February 2021.

Dean Soderstrom

Dean Soderstrom, Collin ARB Chairman