



NOTICE AND AGENDA

**APPRAISAL REVIEW BOARD MEETING
HDALGO COUNTY APPRAISAL DISTRICT
4405 South Professional Drive
Edinburg, Texas**

September 5, 2023

AT	10:30	FILED	O'CLOCK	A.	M
SEP 05 2023					
ARTURO GUAJARDO, JR., COUNTY CLERK HIDALGO CO. TEXAS					
BY					DEPUTY

NOTICE is hereby given that a public meeting of the **Appraisal Review Board**, hereinafter referred to as **ARB**, of **Hidalgo County Appraisal District** will convene at **9:00 a.m. on September 11, 2023** to hear and determine taxpayer appeals on all matters permitted by the **TEXAS PROPERTY TAX CODE, CHAPTER 41** and will continue in session until all timely filed appeals have been heard and resolved (see Exhibit "A" for times and dates). The hearings will be conducted by videoconference, teleconference, and in person at Hidalgo County Appraisal District located at **4405 S. Professional Dr. Edinburg, Tx.** After all timely protests have been heard; the Appraisal Review Board will approve the 2023 Appraisal Records.

If during the course of the meeting, the ARB should determine that a closed or executive session of the Board is required, then such closed or executive session or meeting is authorized by Section 551.071--551.084 et seq. of the Texas Government Code. Notice of the closed or executive session will be given after the commencement of the meeting covered by this notice.

Should any final action, final decision, or final vote be required in the opinion of the ARB with regard to any item during the meeting, then such final action, final decision, or final vote shall be made during the opening covered by this notice upon the reconvening of this public meeting.

- 1. Declaration of Quorum and Call to Order**
- 2. Pledge of Allegiance**
- 3. Review and Consider Approval of the Minutes for the Regular Meeting held August 14, 15, 16, 17, 21, 22, 23, & 24, (Action Item)**
- 4. Public Comments (Non-Action Item)**
- 5. Discussion on Pending Litigation (Non-Action Item)**
 - a. Report from Hidalgo County Appraisal District on Pending Litigations.

6. **Non-Communication with Interested Parties Concerning Property (Non-Action Item)**
 - a. Affidavit Section 41.66 (f)- This affidavit is signed by each member for each protested account presented. The affidavit states the ARB, has not communicated with anyone concerning the property under protest, except during the hearing or at another hearing in which the property was used as evidence.
 - b. The ARB will hear scheduled protests-motions from property owners/agents on clerical errors, multiple appraisal, non-existent property, and failure to give notice, affidavits and correspondence from taxpayers.

7. **Appraisal Review Board hearings on 2023 taxpayer's protests under Section 41 of the Property Tax Code on records submitted May 16, 2023 (Action Item)**
 - a. The ARB will administer the Oath to property owners and/or agents as well as Hidalgo County Appraisal District representatives who are present to provide evidence on their protest.
 - b. The ARB will hear scheduled protests-motions from property owners/agents on clerical errors, multiple appraisal, non-existent property, and failure to give notice, affidavits and correspondence from taxpayers.

8. **Consideration and Possible Action to Correct the 2023 and Prior Year Records on Recommendation by the Chief Appraiser (Action Item)**
 - a. Recommendation from Chief Appraiser to correct 2022 and prior year omitted records submitted by mail to the ARB-Section 41.10 PTC.
 - b. Recommendation from Chief Appraiser to Correct Prior Years Appraisal Roll-Section 25.25.
 - c. Recommendation from Chief Appraiser to Correct Appraisal Roll-Section 25.25(b).

9. **Non-Present Motion (Action Item)**
 - a. The ARB will accept and approve any recommendation from the Chief Appraiser on protests that were scheduled and the owner/agent provided information resulting in an agreed value.
 - b. The ARB will accept and approve any recommendation, if any, from the Chief Appraiser on protests where the owner/agent failed to provide any evidence or did not appear before the ARB, in person or through affidavit, to present evidence on their protests.

10. **Consideration and Possible Action to Approve the 2023 and Prior Years Omitted Records-Section 41.12 PTC (Action Item)**
 - a. The ARB will approve the appraisal records for all year previously certified.
 - b. The ARB will certify that substantially all protests and all challenges have been heard.

11. **Motion to Adjourn (Action Item)**

Exhibit "A"
HIDALGO COUNTY APPRAISAL DISTRICT

HEARING DATES:

DATE	DAY	TIME
Sept 11	Monday	9:00 am/10:30 am
Sept 11	Monday	1:30 pm/3:30 pm
Sept 12	Tuesday	9:00 am/10:30 am
Sept 12	Tuesday	1:30 pm/3:30 pm
Sept 18	Monday	9:00 am/10:30 am
Sept 18	Monday	1:30 pm/3:30 pm
Sept 19	Tuesday	9:00 am/10:30 am
Sept 19	Tuesday	1:30 pm/3:30 pm
Sept 20	Wednesday	9:00 am/10:30 am
Sept 20	Wednesday	1:30 pm/3:30 pm
Sept 21	Thursday	9:00 am/10:30 am
Sept 21	Thursday	1:30 pm/3:30 pm
Sept 22	Friday	9:00 am/10:30 am
Sept 22	Friday	1:30 pm/3:30 pm