



NOTICE AND AGENDA

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

December 5, 2023

AT	<u>3:55</u>	FILED	<u>P.</u>	O'CLOCK	M
DEC 05 2023					
ARTURO GUAJARDO, JR. COUNTY CLERK HIDALGO CO. TEXAS					
BY					DEPUTY

NOTICE is hereby given that on the **12th Day of December, 2023**, the Appraisal Review Board of Hidalgo County Appraisal District, hereinafter referred to as ARB, will hold the **REGULAR SCHEDULED MEETING AT 9:00A.M.** The meeting will be held at Hidalgo County Appraisal District located at 4405 S. Professional Dr. Edinburg, Tx. being the location at which a required quorum will be physically present.

If during the course of the meeting, the ARB determines that a closed or executive session is required, then such closed or executive session or meeting is authorized by Sections 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, decision, or vote be required in the opinion of the ARB with regard to any item during the meeting, then such final action, decision, or vote shall be made during the open meeting 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 November 14, 2023 (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. **Consideration and Possible Action to Accept the Appraisal Records for 2023 and Prior Years Omitted Records (Action Item)**
 - a. Records were submitted to ARB Coordinator and copies mailed to ARB members.
7. **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.

8. Hearings for Taxpayers Protest (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.

9. 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 2023 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).

10. 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.

11. 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.

12. Discussion on 2024 Appraisal Review Board Hearing Procedures (Non-Action)

13. Motion to Adjourn (Action Item)