

**APPRAISAL REVIEW BOARD  
HIDALGO COUNTY APPRAISAL DISTRICT  
EDINBURG, TEXAS 78539**

**MINUTES**

**NOTICE** had been posted that on September 21, and 22, 2022, the Hidalgo County Appraisal Review Board would meet to hear and determine 2022 appeals on all matters permitted by the Texas Property Tax Code, Chapter 41, and continue to meet as per ARB schedule until all timely filed appeals (taxpayers and Entity Challenge) were heard and resolved.

The following are minutes for **September 21, 2022**, starting at 9:00 a.m. ending at 4:38 pm

**Board Members Present:**

Oscar Cuellar, Vice-Chairman  
John Flores, Secretary  
Graciela Farias, Member  
Annette Valadez, Member  
Eloy Barrientes, Member  
Raul Vela, Member  
Ramona Barron, Member  
Erica Perez- Member  
Alicia Guerrero, Member

**Board Members Absent:**

Rosa Ybarra, Chairman

**NOTICE** had been posted that on the above date and time, the Appraisal Review Board of Hidalgo County Appraisal District, hereinafter referred to as ARB, would hold a meeting by videoconference, teleconference, and at 4405 S Professional Dr., Edinburg, Texas to consider protests filed for 2022 and prior years, and motions from the Chief Appraiser to correct 2022 and prior year records. Following is the record of the proceedings.

**ITEM 1. DECLARATION OF QUORUM AND CALL TO ORDER:** Mr. Oscar Cuellar, Vice-Chairman of the ARB, determined a quorum was present and called the meeting to order at 9:00 a.m.

**ITEM 2. PLEDGE OF ALLEGIANCE:** Mr. Oscar Cuellar, Vice-Chairman of the ARB, lead everyone present in the pledge of allegiance.

**ITEM 3. APPROVAL OF MINUTES OF MEETING HELD SEPTEMBER 20, 2022:** A motion was made by Mr. Eloy Barrientes, Member of the ARB, and seconded by Mrs. Ramona Barron, Member of the ARB, to approve the minutes of meeting held September 20, 2022. The motion passed unanimously.

**ITEM 4. PUBLIC COMMENTS:** No taxpayers were present for public comments.

**ITEM 5. PENDING LITIGATION:** None.

**ITEM 6. CONSIDERATION AND POSSIBLE ACTION TO ACCEPT THE APPRAISAL RECORDS FOR 2022 AND PRIOR YEARS OMITTED RECORDS:** A motion was made by Mr. John Flores, Secretary of the ARB, and seconded by Ms. Annette Valadez, Member of the ARB, to accept the Appraisal Records for 2022 and prior year omitted records. The motion passed unanimously.

**ITEM 7. NON-COMMUNICATION WITH INTERESTED PARTIES CONCERNING PROPERTIES:** For the record, all ARB members present signed the affidavit, attesting they had not had any communication with the taxpayers or Chief Appraiser prior to the meeting. No action taken.

**ITEM 8. HEARINGS FOR TAXPAYERS PROTESTS:** Three Hundred Thirteen accounts were scheduled to be heard by the ARB on September 21, 2022. Sixty-nine accounts were presented to offer evidence. Mr. Oscar Cuellar, Vice-Chairman, assigned Panels A, B, & C to conduct protest hearings. After all protestors were heard, the Full Board met to ratify all accounts presented. After the review of the accounts for Panel A, a motion was made by Ms. Annette Valadez, Member of the ARB and seconded by Mr. Eloy Barrientes, Member of the ARB, to approve the accounts presented. The motion passed unanimously. After all protestors were heard, the Full Board met to ratify all accounts presented. After the review of the accounts for Panel B, a motion was made by Mrs. Ramona Barron, Member of the ARB and seconded by Mrs. Alicia Guerrero, Member of the ARB, to approve the accounts presented. The motion passed unanimously. After the review of the accounts for Panel C, a motion was made by Mrs. Graciela Farias, Member of the ARB, and seconded by Mr. John Flores, Secretary of the ARB, to approve the accounts presented. The motion passed unanimously.

The hearing proceedings for this section are on file in the ARB Coordinator's office and are available to the Board if they so desire.

The hearing proceedings continued until 4:38 pm. at which time the Board recessed until September 22, 2022 at 9:00 a.m

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The following are minutes for **September 22, 2022**, starting at 9:00 a.m. ending at 4:53 pm

**Board Members Present:**

Rosa Ybarra, Chairman
Oscar Cuellar, Vice-Chairman
John Flores, Secretary
Graciela Farias, Member
Annette Valadez, Member
Eloy Barrientes, Member
Raul Vela, Member
Ramona Barron, Member
Erica Perez- Member
Alicia Guerrero, Member

**Board Members Absent:**

**NOTICE** had been posted that on the above date and time, the Appraisal Review Board of Hidalgo County Appraisal District, hereinafter referred to as ARB, would hold a meeting by videoconference, teleconference, and at 4405 S Professional Dr., Edinburg, Texas to consider protests filed for 2022 and prior years, and motions from the Chief Appraiser to correct 2022 and prior year records. Following is the record of the proceedings.

**ITEM 1. DECLARATION OF QUORUM AND CALL TO ORDER:** Mr. Oscar Cuellar, Vice-Chairman of the ARB, determined a quorum was present and called the meeting to order at 9:00 a.m.

**ITEM 2. PLEDGE OF ALLEGIANCE:** Mr. Oscar Cuellar, Vice-Chairman of the ARB, asked Mr. John Flores, Secretary of the ARB to lead everyone present in the pledge of allegiance.

**ITEM 3. APPROVAL OF MINUTES OF MEETING HELD September 20, 2022:** A motion was made by Mr. Eloy Barrientes, Member of the ARB, and seconded by Mrs. Ramona Barron, Member of the ARB to approve the minutes of meeting held September 20, 2022. The motion passed unanimously.

**ITEM 4. PUBLIC COMMENTS:** No taxpayers were present for public comments.

**ITEM 5. PENDING LITIGATION:** None.

**ITEM 6. CONSIDERATION AND POSSIBLE ACTION TO ACCEPT THE APPRAISAL RECORDS FOR 2022 AND PRIOR YEARS OMITTED RECORDS:** A motion was made by Mr. John Flores, Secretary of the ARB, and seconded by Ms. Annette Valadez, Member of the ARB, to accept the Appraisal Records for 2022 and prior year omitted records. The motion passed unanimously.

**ITEM 7. NON-COMMUNICATION WITH INTERESTED PARTIES CONCERNING PROPERTIES:** For the record, all ARB members present signed the affidavit, attesting they had not had any communication with the taxpayers or Chief Appraiser prior to the meeting. No action taken.

**ITEM 8. HEARINGS FOR TAXPAYERS PROTESTS:** Two Hundred Sixty-seven accounts were scheduled to be heard by the ARB on September 22, 2022. Sixty-six accounts were presented to offer evidence. Mr. Oscar Cuellar, Vice-Chairman, assigned Panels A, B, & C to conduct protest hearings. After all protestors were heard, the Full Board met to ratify all accounts presented. After the review of the accounts for Panel A, a motion was made by Mr. John Flores, Secretary of the ARB and seconded by Mrs. Ramona Barron, Member of the ARB, to approve the accounts presented. The motion passed unanimously. After all protestors were heard, the Full Board met to ratify all accounts presented. After the review of the accounts for Panel B, a motion was made by Mr. Eloy Barrientes, Member of the ARB and seconded by Ms. Annette Valadez, Member of the ARB, to approve the accounts presented. The motion passed unanimously. After the review of the accounts for Panel C, a motion was made by Mrs. Rosa Ybarra, Chairman of the ARB, and seconded by Mrs. Alicia Guerrero, Member of the ARB, to approve the accounts presented. The motion passed unanimously.

The hearing proceedings for this section are on file in the ARB Coordinator's office and are available to the Board if they so desire.

**ITEM 9. CONSIDERATION AND POSSIBLE ACTION TO CORRECT THE 2022 AND PRIOR YEAR RECORDS ON RECOMMENDATION BY THE CHIEF APPRAISER:**

**(a)** A motion was made by Ms. Rosa Ybarra, Chairman of the ARB, and seconded by Mr. Eloy Barrientes, Member of the ARB, to accept the appraisal records as submitted by the ARB Coordinator. The motion passed unanimously.

**(b)** Batched books which included corrections for ARB approval were presented to the ARB by the Chief Appraiser. After the review, a motion was made by Mrs. Ramona Barron, Member of the ARB, and seconded by Mr. Raul Vela, Member of the ARB, approving the corrections for prior years appraisal roll. The motion passed unanimously.

**(c)** A motion was made by Ms. Annette Valadez, Member of the ARB, and seconded by Mr. John Flores, Member of the ARB, to accept the Appraisal records as submitted. The motion passed unanimously.  
ARB Minutes

**ITEM 10. NON-PRESENT MOTION:**

**(a)** A motion was made by Ms. Rosa Ybarra, Chairman of the ARB and seconded by Mrs. Ramona Barron, Member of the ARB, accept the recommendation from the Chief Appraiser on protest where the owner/agent provided information resulting in an agreed value. The motion passed unanimously.

**(b)** Mr. John Flores, Secretary of the ARB, asked if there were any remaining protesters on the list that desired to be heard. There being no taxpayers needing to be heard, Ms. John Flores, Secretary of the ARB, made a motion that the ARB accept the recommendation, if any, from the Chief Appraiser on protests where taxpayers did not appear to offer evidence. Additionally, if no recommendation is made by the Chief Appraiser, **NO ACTION** is taken on the remaining protests. The motion was seconded by Ms. Rosa Ybarra, Chairman of the ARB, and passed unanimously.

**ITEM 11. CONSIDERATION AND POSSIBLE ACTION TO APPROVE 2022 AND PRIOR YEAR OMITTED RECORDS- SECTION 41.12 PTC:**

**(a)** A motion was made by Mr. Eloy Barrientes, Member of the ARB, and seconded by Mrs. Alicia Guerrero, Member of the ARB, approving the 2022 and prior year omitted records as presented by the Chief Appraiser. The motion passed unanimously.

**(b)** A motion was made by Mr. Raul Vela, Member of the ARB and seconded by Mr. Oscar Cuellar, Vice-Chairman of the ARB, certifying all protest have been heard. The motion passed unanimously.

**ITEM 12. MOTION TO ADJOURN:**

There being no further business before the ARB, a motion was made by Mrs. Ramon Barron, Member of the ARB, and seconded by Mrs. Graciela Farias, Member of the ARB, to adjourn the meeting. The meeting was adjourned at 4:53pm.