

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

**MINUTES**

**NOTICE** had been posted that on March 21, 2023, 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 **March 21, 2023**, starting at 9:00 a.m. ending at 10:52 a.m.

**Board Members Present:** Oscar Cuellar, Chairman  
John Flores, Vice-Chairman  
Annette Valadez, Secretary  
Graciela Farias, Member  
Eloy Barrientes, Member  
Raul Vela, Member  
Ramona Barron, Member  
Alicia Guerrero, Member  
Maria Regalado, Member

**Board Members Absent:** Jose G. Aguilar, Member

**Others Present:** Jorge Gonzalez, Assistant Chief Appraiser  
Iris Pena, Data Entry Operator

**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, 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, Chairman of the ARB, asked Mr. John Flores, Vice-Chairman of the ARB to lead everyone present in the pledge of allegiance.

**ITEM 3. APPROVAL OF MINUTES OF MEETING HELD February 21, 2023:** A motion was made by Mr. Eloy Barrientes, Member of the ARB, and seconded by Mrs. Alicia Guerrero, Member of the ARB to approve the minutes of meeting held on February 21, 2023. 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, Vice-Chairman of the ARB, and seconded by Mrs. Ramona Barron, 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:** Twenty-Eight accounts were scheduled to be heard by the ARB on March 21, 2023. Five accounts were presented to offer evidence. Mr. Oscar Cuellar, Chairman of the ARB, 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. Eloy Barrientes, Member of the ARB and seconded by Mr. Raul Vela, Member of the ARB, to approve the accounts presented. The motion passed unanimously. After the review of the accounts for Panel B, a motion was made by Ms. Annette Valadez, Secretary 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. Ramona Barron, Member of the ARB, and seconded by Mrs. Graciela Farias, 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. Annette Valadez, Secretary of the ARB, and seconded by Mr. Eloy Barrientes, Member of the ARB, to correct 2022 and prior years omitted records submitted by mail to the ARB-Section 41.10 PTC. The motion passed unanimously.

**(b)** A motion was made by Mrs. Ramona Barron, Member of the ARB, and seconded by Mr. Raul Vela, Member of the ARB, to correct Prior Years Appraisal Roll- Section 25.25. The motion passed unanimously.

**(c)** A motion was made by Mr. John Flores, Vice-Chairman of the ARB, and seconded by Mrs. Alicia Guerrero, Member of the ARB, to Correct Appraisal Roll- Section 25.25(b). The motion passed unanimously.

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

**(a)** A motion was made by Mrs. Alicia Guerrero, Member of the ARB and seconded by Ms. Annette Valadez, Secretary of the ARB, to accept and approve the recommendation from the Chief Appraiser on protest where the owner/agent provided information resulting in an agreed value. The motion passed unanimously.

**(b)** Ms. Annette Valadez, Secretary of the ARB, asked if there were any remaining protestors on the list that desired to be heard. There being no taxpayers needing to be heard, Ms. Annette Valadez, 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 Mr. Eloy Barrientes, Member of the ARB, and passed unanimously.

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

**(a)** A motion was made by Mr. John Flores, Vice-Chairman of the ARB, and seconded by Ms. Annette Valadez, Secretary 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 Mrs. Graciela Farias, Member of the ARB and seconded by Mrs. Ramona Barron, Member of the ARB, certifying all protest and all changes have been heard. The motion passed unanimously.

**ITEM 12. CONSIDERATION AND POSSIBLE ACTION TO APPROVE THE 2023 APPRAISAL REVIEW BOARD PROTEST HEARING CALENDAR:** A motion was made by Mr. John Flores, Vice-Chairman of the ARB, and seconded by Mrs. Ramona Barron, Member of the ARB, to approve the 2023 Appraisal Review Board Protest Hearing Calendar. The motion passed unanimously.

**ITEM 13. CONSIDERATION AND POSSIBLE ACTION TO AMEND THE 2023 APPRAISAL REVIEW BOARD HEARING PROCEDURES:** A motion was made by Mr. John Flores, Vice-Chairman of the ARB, and seconded by Mrs. Alicia Guerrero, Member of the ARB, to approve the Amended 2023 Appraisal Review Board Hearing Procedures. The motion passed unanimously.

**ITEM 14. ACTION TO APPROVE AMENDED APPRAISAL REVIEW BOARD HEARING PROCEDURES BY RESOLUTION ARB 23-01:** A motion was made by Mr. Eloy Barrientes, Member of the ARB, and seconded by Ms. Annette Valadez, Secretary of the ARB, to approve ARB Hearing Procedures by Resolution 23-01. The motion passed unanimously.

**ITEM 15. MOTION TO ADJOURN:**

There being no further business before the ARB, a motion was made by Mrs. Graciela Farias, Member of the ARB, and seconded by Mrs. Ramona Barron, Member of the ARB, to adjourn the meeting. The meeting was adjourned at 10:52 a.m.