

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

MINUTES

NOTICE had been posted that on October 16, 17, 18, 19 and 20, 2023, the Hidalgo County Appraisal Review Board would meet to hear and determine 2023 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 **October 16, 2023**, starting at 9:00 a.m. ending at 4:33 p.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
- Sandra Casas, 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 2023 and prior years, and motions from the Chief Appraiser to correct 2023 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, lead everyone present in the pledge of allegiance.

ITEM 3. APPROVAL OF MINUTES OF MEETING HELD SEPTEMBER 11, 12, 18, 19, 20, 21 and 22, 2023- 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 11, 12, 18, 19, 20, 21 and 22, 2023. The motion passed unanimously.

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

ITEM 5. PENDING LITIGATION- None.

ITEM 6. APPRAISAL REVIEW BOARD HEARING ON 2023 TAXPAYERS PROTEST UNDER SECTION 41 OF THE PROERTY TAX CODE ON RECORDS SUBMITTED MAY 16, 2023 - Taxpayer's protests were scheduled; therefore, all Board members present signed the affidavit, attesting they had not had any communications with the taxpayer or Chief Appraiser prior to the meeting. No action needed.

ITEM 7. HEARINGS FOR TAXPAYERS PROTESTS: - Seven Hundred Twenty-Eight accounts were scheduled to be heard by the ARB on October 16, 2023. Twenty-Seven accounts were presented to offer evidence. Mr. Oscar Cuellar, 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 Mrs. Ramona Barron, Member of the ARB and seconded by Mrs. Sandra Casas, 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 Mr. Eloy Barrientes, Member of the ARB and seconded by Ms. Annette Valadez, Secretary 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. Alicia Guerrero, Member of the ARB, and seconded by Mrs. Maria Regalado, 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.

The hearing proceedings continued until 4:33 p.m. at which time the Board recessed until October 17, 2023 at 9:00 a.m.

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

MINUTES

NOTICE had been posted that on October 16, 17, 18, 19 and 20, 2023, the Hidalgo County Appraisal Review Board would meet to hear and determine 2023 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 **October 17, 2023**, starting at 9:00 a.m. ending at 5:30 p.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
- Sandra Casas, 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 2023 and prior years, and motions from the Chief Appraiser to correct 2023 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 Mrs. Graciela Farias, Member of the ARB to lead everyone present in the pledge of allegiance.

ITEM 3. APPROVAL OF MINUTES OF MEETING HELD SEPTEMBER 11, 12, 18, 19, 20, 21 and 22, 2023- 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 11, 12, 18, 19, 20, 21 and 22, 2023. The motion passed unanimously.

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

ITEM 5. PENDING LITIGATION- None.

ITEM 6. APPRAISAL REVIEW BOARD HEARING ON 2023 TAXPAYERS PROTEST UNDER SECTION 41 OF THE PROPERTY TAX CODE ON RECORDS SUBMITTED MAY 16, 2023 - Taxpayer's protests were scheduled; therefore, all Board members present signed the affidavit, attesting they had not had any communications with the taxpayer or Chief Appraiser prior to the meeting. No action needed.

ITEM 7. HEARINGS FOR TAXPAYERS PROTESTS: - Three Hundred Twenty-Six accounts were scheduled to be heard by the ARB on October 17, 2023. One Hundred Sixteen accounts were presented to offer evidence. Mr. Oscar Cuellar, 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 Mrs. Sandra Casas, Member of the ARB and seconded by Mrs. Ramona Barron, 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 Mrs. Alicia Guerrero, 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 C, a motion was made by Mr. John Flores, Vice-Chairman of the ARB, and seconded by Mr. Eloy Barrientes, 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.

The hearing proceedings continued until 5:30 p.m. at which time the Board recessed until October 18, 2023 at 9:00 a.m.

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

MINUTES

NOTICE had been posted that on October 16, 17, 18, 19 and 20, 2023, the Hidalgo County Appraisal Review Board would meet to hear and determine 2023 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 **October 18, 2023**, starting at 9:00 a.m. ending at 4:55 p.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
- Sandra Casas, 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 2023 and prior years, and motions from the Chief Appraiser to correct 2023 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 Mrs. Alicia Guerrero, Member of the ARB to lead everyone present in the pledge of allegiance.

ITEM 3. APPROVAL OF MINUTES OF MEETING HELD SEPTEMBER 11, 12, 18, 19, 20, 21 and 22, 2023- 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 11, 12, 18, 19, 20, 21 and 22, 2023. The motion passed unanimously.

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

ITEM 5. PENDING LITIGATION- None.

ITEM 6. APPRAISAL REVIEW BOARD HEARING ON 2023 TAXPAYERS PROTEST UNDER SECTION 41 OF THE PROERTY TAX CODE ON RECORDS SUBMITTED MAY 16, 2023 - Taxpayer's protests were scheduled; therefore, all Board members present signed the affidavit, attesting they had not had any communications with the taxpayer or Chief Appraiser prior to the meeting. No action needed.

ITEM 7. HEARINGS FOR TAXPAYERS PROTESTS: - Three Hundred Twenty-Three accounts were scheduled to be heard by the ARB on October 18, 2023. One Hundred Eleven accounts were presented to offer evidence. Mr. Oscar Cuellar, 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 Mrs. Graciela Farias, Member of the ARB and seconded by Ms. Annette Valadez, Secretary 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 Mrs. Sandra Casas, Member of the ARB and seconded by Mrs. Ramona Barron, 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 Mr. Eloy Barrientes, Member 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.

The hearing proceedings continued until 4:55 p.m. at which time the Board recessed until October 19, 2023 at 9:00 a.m.

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

MINUTES

NOTICE had been posted that on October 16, 17, 18, 19 and 20, 2023, the Hidalgo County Appraisal Review Board would meet to hear and determine 2023 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 **October 19, 2023**, starting at 9:00 a.m. ending at 5:35 p.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
- Sandra Casas, 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 2023 and prior years, and motions from the Chief Appraiser to correct 2023 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. Eloy Barrientes, Member of the ARB to lead everyone present in the pledge of allegiance.

ITEM 3. APPROVAL OF MINUTES OF MEETING HELD SEPTEMBER 11, 12, 18, 19, 20, 21 and 22, 2023- 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 11, 12, 18, 19, 20, 21 and 22, 2023. The motion passed unanimously.

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

ITEM 5. PENDING LITIGATION- None.

ITEM 6. APPRAISAL REVIEW BOARD HEARING ON 2023 TAXPAYERS PROTEST UNDER SECTION 41 OF THE PROERTY TAX CODE ON RECORDS SUBMITTED MAY 16, 2023 - Taxpayer's protests were scheduled; therefore, all Board members present signed the affidavit, attesting they had not had any communications with the taxpayer or Chief Appraiser prior to the meeting. No action needed.

ITEM 7. HEARINGS FOR TAXPAYERS PROTESTS: - Three Hundred Sixty-One accounts were scheduled to be heard by the ARB on October 19, 2023. One Hundred Twenty-Three accounts were presented to offer evidence. Mr. Oscar Cuellar, 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, Secretary 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 Mrs. Ramona Barron, Member of the ARB and seconded by Mrs. Maria Regalado, 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. Sandra Casas, Member 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.

The hearing proceedings continued until 5:35 p.m. at which time the Board recessed until October 20, 2023 at 9:00 a.m.

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

MINUTES

NOTICE had been posted that on October 16, 17, 18, 19 and 20, 2023, the Hidalgo County Appraisal Review Board would meet to hear and determine 2023 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 **October 20, 2023**, starting at 9:00 a.m. ending at 4:36 p.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
Sandra Casas, 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 2023 and prior years, and motions from the Chief Appraiser to correct 2023 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 Mrs. Maria Regalado, Member of the ARB to lead everyone present in the pledge of allegiance.

ITEM 3. APPROVAL OF MINUTES OF MEETING HELD SEPTEMBER 11, 12, 18, 19, 20, 21 and 22, 2023- 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 11, 12, 18, 19, 20, 21 and 22, 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 2023 AND PRIOR YEARS OMITTED RECORDS: A motion was made by Mr. John Flores, Vice-Chairman of the ARB, and seconded by Ms. Annette Valadez, Secretary of the ARB, to accept the Appraisal Records for 2023 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 Fifty-Six accounts were scheduled to be heard by the ARB on October 20, 2023. One Hundred Two accounts were presented to offer evidence. Mr. Oscar Cuellar, 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, Secretary of the ARB and seconded by Mr. John Flores, Vice-Chairman 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 Mr. Raul Vela, Member of the ARB and seconded by Mrs. Sandra Casas, 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. Maria Regalado, Member of the ARB, to approve the accounts presented. The motion passed unanimously.

ITEM 9. CONSIDERATION AND POSSIBLE ACTION TO CORRECT THE 2023 AND PRIOR YEAR RECORDS ON RECOMMENDATION BY THE CHIEF APPRAISER:

(a) A motion was made by Mr. John Flores, Vice-Chairman of the ARB, and seconded by Mrs. Ramona Barron, Member of the ARB, to correct 2023 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. Graciela Farias, Member of the ARB, and seconded by Mrs. Sandra Casas, Member of the ARB, to correct Prior Years Appraisal Roll- Section 25.25. The motion passed unanimously.

(c) A motion was made by Ms. Annette Valdez, Secretary of the ARB, and seconded by Mrs. Maria Regalado, 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 Valdez, Secretary of the ARB, to accept the recommendation from the Chief Appraiser on protests where the owner/agent provided information resulting in an agreed value. The motion passed unanimously.

(b.) Ms. Annette Valdez, 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. Annette Valdez, 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. COSIDERATION AND POSSIBLE ACTION TO APPROVE 2023 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 Mr. Raul Vela, Member of the ARB, approving the 2023 and prior year omitted records as presented by the Chief Appraiser. The motion passed unanimously.

(b) A motion was made by Mrs. Maria Regalado, 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. DISCUSSION ON QUARTERLY REPORT FOR PTC 25.25(B): A report on accounts appearing under PTC 25.25(B) were presented to the ARB. No motion taken.

ITEM 13. DISCUSSION AND POSSIBLE ACTION TO CHANGE THE DATE OF NOVEMBER AND DECEMBER'S ARB MEETING-

(a) A motion was made by Mrs. Graciela Farias, Member of the ARB, and seconded by Ms. Annette Valdez, Secretary of the ARB to change the date to November 14, 2023 and December 12, 2023. The motion passed unanimously.

ITEM 14. MOTION TO ADJOURN-

There being no further business before the ARB, a motion was made by Mr. Eloy Barrientes, Member of the ARB, and seconded by Mrs. Graciela Farias, Member of the ARB, to adjourn the meeting. The meeting was adjourned at 4:36 p.m.