

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

**MINUTES**

**NOTICE** had been posted that on December 12, 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 **December 12, 2023**, starting at 9:00 a.m. ending at 12:00 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  
Maria Regalado, Member  
Sandra Casas, Member

**Board Members Absent:** Alicia Guerrero, Member

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

**ITEM 3. APPROVAL OF MINUTES OF MEETING HELD NOVEMBER 14, 2023-** A motion was made by Mr. Raul Vela, Member of the ARB, and seconded by Mrs. Ramona Barron, Member of the ARB to approve the minutes of meeting held November 14, 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. Eloy Barrientes, Member 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: -** Eighty-Eight accounts were scheduled to be heard by the ARB on December 12, 2023. Thirty-Nine 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 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 Mr. John Flores, Vice-Chairman 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 Ms. Annette Valadez, Secretary 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 Ms. Annette Valadez, Member of the ARB, and seconded by Mr. John Flores, Vice-Chairman 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 Mr. Raul Vela, Member of the ARB, and seconded by Mrs. Ramona Barron, 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 Mr. Eloy Barrientes, 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. Sandra Casas, Member of the ARB, and seconded by Mrs. Ramona Barron, Member 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 Valadez, 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 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. COSIDERATION AND POSSIBLE ACTION TO APPROVE 2023 AND PRIOR YEARS OMITTED RECORDS- SECTION 41.12 PTC:**

**(a)** A motion was made by Mrs. Graciela Farias, Member of the ARB, and seconded by Mrs. Ramona Barron, 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 Mr. Raul Vela, Member of the ARB and seconded by Mrs. Maria Regalado, Member of the ARB, certifying all protest and all changes have been heard. The motion passed unanimously.

**ITEM 12. DISCUSSION ON 2024 APPRAISAL REVIEW BOARD HEARING PROCEDURES:** Mr. Gonzales, Assistant Chief Appraiser for Hidalgo County Appraisal District advised the members that there will be an open meeting to approve the 2024 Appraisal Review Board Hearing procedures in January. Members will have the opportunity to make any adjustments if any to procedures at that time. No motion taken.

**ITEM 13. 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 Mr. John Flores, Vice-Chairman of the ARB of the ARB, to adjourn the meeting. The meeting was adjourned at 12:00 p.m.