

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

MINUTES

NOTICE had been posted that on May 17, 18, 22, 23, 24, 25, 30, 31, June 1, 2, 5, 6, 7, 8, 9, 12, 13, 14, 15, 16, 19, 20, 21, 22, 23, 26, 27, 28, 29, 30, July 6, 7, 10, 11, 12, 13, 14, and 17, 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 **May 17, 2023**, starting at 9:00 a.m. ending at 4:50 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 MAY 16, 2023- A correction was made by Mr. Oscar Cuellar, Chairman of the ARB, to correct pledge of allegiance was led by Ms. Annette Valadez, Secretary of the ARB, and not Mr. John Flores, Vice-Chairman of the ARB. A motion was made by Ms. Annette Valadez, Secretary of the ARB, and seconded by Mrs. Ramona Barron, Member of the ARB to approve the corrected minutes of meeting held May 16, 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: - Five Hundred Twenty-Six accounts were scheduled to be heard by the ARB on May 17, 2023. Fifty-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 Mrs. Alicia Guerrero, 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 Mrs. Graciela Farias, 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 Ms. Annette Valadez, Secretary of the ARB, and seconded by Mrs. Ramona Barron, 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 4:50 p.m. at which time the Board recessed until May 18, 2023 at 9:00 a.m.

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

MINUTES

NOTICE had been posted that on May 17, 18, 22, 23, 24, 25, 30, 31, June 1, 2, 5, 6, 7, 8, 9, 12, 13, 14, 15, 16, 19, 20, 21, 22, 23, 26, 27, 28, 29, 30, July 6, 7, 10, 11, 12, 13, 14, and 17, 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 **May 18, 2023**, starting at 9:00 a.m. ending at 4:45 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 MAY 16, 2023- A correction was made by Mr. Oscar Cuellar, Chairman of the ARB, to correct pledge of allegiance was led by Ms. Annette Valadez, Secretary of the ARB, and not Mr. John Flores, Vice-Chairman of the ARB. A motion was made by Ms. Annette Valadez, Secretary of the ARB, and seconded by Mrs. Ramona Barron, Member of the ARB to approve the corrected minutes of meeting held May 16, 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: - Five Hundred Twenty-One accounts were scheduled to be heard by the ARB on May 18, 2023. Forty-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 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. 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. 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 Mrs. Graciela Farias, 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 4:45 p.m. at which time the Board recessed until May 22, 2023 at 9:00 a.m.

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

MINUTES

NOTICE had been posted that on May 17, 18, 22, 23, 24, 25, 30, 31, June 1, 2, 5, 6, 7, 8, 9, 12, 13, 14, 15, 16, 19, 20, 21, 22, 23, 26, 27, 28, 29, 30, July 6, 7, 10, 11, 12, 13, 14, and 17, 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 **May 22, 2023**, starting at 9:00 a.m. ending at 4:50 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
Sandra Casas, Member

Board Members Absent: Maria Regalado, 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. Eloy Barrientes, Member of the ARB, to lead everyone present in the pledge of allegiance.

ITEM 3. APPROVAL OF MINUTES OF MEETING HELD MAY 16, 2023- A correction was made by Mr. Oscar Cuellar, Chairman of the ARB, to correct pledge of allegiance was led by Ms. Annette Valadez, Secretary of the ARB, and not Mr. John Flores, Vice-Chairman of the ARB. A motion was made by Ms. Annette Valadez, Secretary of the ARB, and seconded by Mrs. Ramona Barron, Member of the ARB to approve the corrected minutes of meeting held May 16, 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: - Five Hundred Sixty-One accounts were scheduled to be heard by the ARB on May 22, 2023. Sixty-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 Mr. Raul Vela, 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 B, a motion was made by Ms. Annette Valadez, Secretary 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. 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 4:50 p.m. at which time the Board recessed until May 23, 2023 at 9:00 a.m.

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

MINUTES

NOTICE had been posted that on May 17, 18, 22, 23, 24, 25, 30, 31, June 1, 2, 5, 6, 7, 8, 9, 12, 13, 14, 15, 16, 19, 20, 21, 22, 23, 26, 27, 28, 29, 30, July 6, 7, 10, 11, 12, 13, 14, and 17, 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 **May 23, 2023**, starting at 9:00 a.m. ending at 4:20 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
Sandra Casas, Member

Board Members Absent: Maria Regalado, 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, lead everyone present in the pledge of allegiance.

ITEM 3. APPROVAL OF MINUTES OF MEETING HELD MAY 16, 2023- A correction was made by Mr. Oscar Cuellar, Chairman of the ARB, to correct pledge of allegiance was led by Ms. Annette Valadez, Secretary of the ARB, and not Mr. John Flores, Vice-Chairman of the ARB. A motion was made by Ms. Annette Valadez, Secretary of the ARB, and seconded by Mrs. Ramona Barron, Member of the ARB to approve the corrected minutes of meeting held May 16, 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: - Five Hundred Nineteen accounts were scheduled to be heard by the ARB on May 23, 2023. Fifty-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 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. 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. 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 Mrs. Graciela Farias, 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 4:20 p.m. at which time the Board recessed until May 24, 2023 at 9:00 a.m.

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

MINUTES

NOTICE had been posted that on May 17, 18, 22, 23, 24, 25, 30, 31, June 1, 2, 5, 6, 7, 8, 9, 12, 13, 14, 15, 16, 19, 20, 21, 22, 23, 26, 27, 28, 29, 30, July 6, 7, 10, 11, 12, 13, 14, and 17, 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 **May 24, 2023**, starting at 9:00 a.m. ending at 4:32 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
Sandra Casas, Member

Board Members Absent: Maria Regalado, 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 Mrs. Ramona Barron, Member of the ARB, to lead everyone present in the pledge of allegiance.

ITEM 3. APPROVAL OF MINUTES OF MEETING HELD MAY 16, 2023- A correction was made by Mr. Oscar Cuellar, Chairman of the ARB, to correct pledge of allegiance was led by Ms. Annette Valadez, Secretary of the ARB, and not Mr. John Flores, Vice-Chairman of the ARB. A motion was made by Ms. Annette Valadez, Secretary of the ARB, and seconded by Mrs. Ramona Barron, Member of the ARB to approve the corrected minutes of meeting held May 16, 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: - Five Hundred Thirty-Four accounts were scheduled to be heard by the ARB on May 24, 2023. Forty-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 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. After the review of the accounts for Panel B, a motion was made by Mrs. Graciela Farias, Member 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 C, a motion was made by Mrs. Ramona Barron, Member of the ARB, and seconded by Ms. Annette Valadez, 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 4:32 p.m. at which time the Board recessed until May 25, 2023 at 9:00 a.m.

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

MINUTES

NOTICE had been posted that on May 17, 18, 22, 23, 24, 25, 30, 31, June 1, 2, 5, 6, 7, 8, 9, 12, 13, 14, 15, 16, 19, 20, 21, 22, 23, 26, 27, 28, 29, 30, July 6, 7, 10, 11, 12, 13, 14, and 17, 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 **May 25, 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
Sandra Casas, Member

Board Members Absent: Maria Regalado, 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 Mrs. Alicia Guerrero, Member of the ARB, to lead everyone present in the pledge of allegiance.

ITEM 3. APPROVAL OF MINUTES OF MEETING HELD MAY 16, 2023- A correction was made by Mr. Oscar Cuellar, Chairman of the ARB, to correct pledge of allegiance was led by Ms. Annette Valadez, Secretary of the ARB, and not Mr. John Flores, Vice-Chairman of the ARB. A motion was made by Ms. Annette Valadez, Secretary of the ARB, and seconded by Mrs. Ramona Barron, Member of the ARB to approve the corrected minutes of meeting held May 16, 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:- Five Hundred Seventy accounts were scheduled to be heard by the ARB on May 25, 2023. Forty-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 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. 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. 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 Mrs. Graciela Farias, 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 4:33 p.m. at which time the Board recessed until May 30, 2023 at 9:00 a.m.

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

MINUTES

NOTICE had been posted that on May 17, 18, 22, 23, 24, 25, 30, 31, June 1, 2, 5, 6, 7, 8, 9, 12, 13, 14, 15, 16, 19, 20, 21, 22, 23, 26, 27, 28, 29, 30, July 6, 7, 10, 11, 12, 13, 14, and 17, 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 **May 30, 2023**, starting at 9:00 a.m. ending at 4:45 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
Sandra Casas, Member

Board Members Absent: Maria Regalado, 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, lead everyone present in the pledge of allegiance.

ITEM 3. APPROVAL OF MINUTES OF MEETING HELD MAY 16, 2023- A correction was made by Mr. Oscar Cuellar, Chairman of the ARB, to correct pledge of allegiance was led by Ms. Annette Valadez, Secretary of the ARB, and not Mr. John Flores, Vice-Chairman of the ARB. A motion was made by Ms. Annette Valadez, Secretary of the ARB, and seconded by Mrs. Ramona Barron, Member of the ARB to approve the corrected minutes of meeting held May 16, 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: - Six Hundred Twenty-Two accounts were scheduled to be heard by the ARB on May 30, 2023. Thirty-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 Mr. Eloy Barrientes, 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. 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 C, a motion was made by Mr. John Flores, Vice-Chairman of the ARB, and seconded by Mrs. Sandra Casas, 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 4:45 p.m. at which time the Board recessed until May 31, 2023 at 9:00 a.m.

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

MINUTES

NOTICE had been posted that on May 17, 18, 22, 23, 24, 25, 30, 31, June 1, 2, 5, 6, 7, 8, 9, 12, 13, 14, 15, 16, 19, 20, 21, 22, 23, 26, 27, 28, 29, 30, July 6, 7, 10, 11, 12, 13, 14, and 17, 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 **May 31, 2023**, starting at 9:00 a.m. ending at 4:45 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. Raul Vela, Member of the ARB, to lead everyone present in the pledge of allegiance.

ITEM 3. APPROVAL OF MINUTES OF MEETING HELD MAY 16, 2023- A correction was made by Mr. Oscar Cuellar, Chairman of the ARB, to correct pledge of allegiance was led by Ms. Annette Valadez, Secretary of the ARB, and not Mr. John Flores, Vice-Chairman of the ARB. A motion was made by Ms. Annette Valadez, Secretary of the ARB, and seconded by Mrs. Ramona Barron, Member of the ARB to approve the corrected minutes of meeting held May 16, 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: - Five Hundred Sixty-One accounts were scheduled to be heard by the ARB on May 31, 2023. Forty- Eight 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 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. 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. 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. Raul Vela, 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 4:45 p.m. at which time the Board recessed until June 1, 2023 at 9:00 a.m.

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

MINUTES

NOTICE had been posted that on May 17, 18, 22, 23, 24, 25, 30, 31, June 1, 2, 5, 6, 7, 8, 9, 12, 13, 14, 15, 16, 19, 20, 21, 22, 23, 26, 27, 28, 29, 30, July 6, 7, 10, 11, 12, 13, 14, and 17, 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 **June 1, 2023**, starting at 9:00 a.m. ending at 4:47 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. John Flores, Vice-Chairman of the ARB, to lead everyone present in the pledge of allegiance.

ITEM 3. APPROVAL OF MINUTES OF MEETING HELD MAY 16, 2023- A correction was made by Mr. Oscar Cuellar, Chairman of the ARB, to correct pledge of allegiance was led by Ms. Annette Valadez, Secretary of the ARB, and not Mr. John Flores, Vice-Chairman of the ARB. A motion was made by Ms. Annette Valadez, Secretary of the ARB, and seconded by Mrs. Ramona Barron, Member of the ARB to approve the corrected minutes of meeting held May 16, 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: - Five Hundred Seventy-Eight accounts were scheduled to be heard by the ARB on June 1, 2023. Fifty-Five 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. Alicia Guerrero, 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 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 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.

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 4:47 p.m. at which time the Board recessed until June 2, 2023 at 9:00 a.m.

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

MINUTES

NOTICE had been posted that on May 17, 18, 22, 23, 24, 25, 30, 31, June 1, 2, 5, 6, 7, 8, 9, 12, 13, 14, 15, 16, 19, 20, 21, 22, 23, 26, 27, 28, 29, 30, July 6, 7, 10, 11, 12, 13, 14, and 17, 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 **June 2, 2023**, starting at 9:00 a.m. ending at 11:27 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
- 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 MAY 16, 2023- A correction was made by Mr. Oscar Cuellar, Chairman of the ARB, to correct pledge of allegiance was led by Ms. Annette Valadez, Secretary of the ARB, and not Mr. John Flores, Vice-Chairman of the ARB. A motion was made by Ms. Annette Valadez, Secretary of the ARB, and seconded by Mrs. Ramona Barron, Member of the ARB to approve the corrected minutes of meeting held May 16, 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: - Two Hundred Twenty accounts were scheduled to be heard by the ARB on June 2, 2023. Twenty-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 Mr. Eloy Barrientes, Member of the ARB and seconded by Mrs. Graciela Farias, 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. 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. 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.

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 11:27 a.m. at which time the Board recessed until June 5, 2023 at 9:00 a.m.

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

MINUTES

NOTICE had been posted that on May 17, 18, 22, 23, 24, 25, 30, 31, June 1, 2, 5, 6, 7, 8, 9, 12, 13, 14, 15, 16, 19, 20, 21, 22, 23, 26, 27, 28, 29, 30, July 6, 7, 10, 11, 12, 13, 14, and 17, 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 **June 5, 2023**, starting at 9:00 a.m. ending at 4:27 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 MAY 16, 2023- A correction was made by Mr. Oscar Cuellar, Chairman of the ARB, to correct pledge of allegiance was led by Ms. Annette Valadez, Secretary of the ARB, and not Mr. John Flores, Vice-Chairman of the ARB. A motion was made by Ms. Annette Valadez, Secretary of the ARB, and seconded by Mrs. Ramona Barron, Member of the ARB to approve the corrected minutes of meeting held May 16, 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: - Five Hundred Sixty accounts were scheduled to be heard by the ARB on June 5, 2023. Thirty-Eight 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 Mrs. Alicia Guerrero, 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 Mr. Eloy Barrientes, 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 Mrs. Sandra Casas, 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 4:27 p.m. at which time the Board recessed until June 6, 2023 at 9:00 a.m.

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

MINUTES

NOTICE had been posted that on May 17, 18, 22, 23, 24, 25, 30, 31, June 1, 2, 5, 6, 7, 8, 9, 12, 13, 14, 15, 16, 19, 20, 21, 22, 23, 26, 27, 28, 29, 30, July 6, 7, 10, 11, 12, 13, 14, and 17, 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 **June 6, 2023**, starting at 9:00 a.m. ending at 4:18 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 MAY 16, 2023- A correction was made by Mr. Oscar Cuellar, Chairman of the ARB, to correct pledge of allegiance was led by Ms. Annette Valadez, Secretary of the ARB, and not Mr. John Flores, Vice-Chairman of the ARB. A motion was made by Ms. Annette Valadez, Secretary of the ARB, and seconded by Mrs. Ramona Barron, Member of the ARB to approve the corrected minutes of meeting held May 16, 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: - Five Hundred Fifty-Seven accounts were scheduled to be heard by the ARB on June 6, 2023. Fifty 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 Mr. Eloy Barrientes, 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. 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 C, a motion was made by Mr. Raul Vela, Member of the ARB, and seconded by Ms. Annette Valadez, 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 4:18 p.m. at which time the Board recessed until June 7, 2023 at 9:00 a.m.

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

MINUTES

NOTICE had been posted that on May 17, 18, 22, 23, 24, 25, 30, 31, June 1, 2, 5, 6, 7, 8, 9, 12, 13, 14, 15, 16, 19, 20, 21, 22, 23, 26, 27, 28, 29, 30, July 6, 7, 10, 11, 12, 13, 14, and 17, 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 **June 7, 2023**, starting at 9:00 a.m. ending at 4:45 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 MAY 16, 2023- A correction was made by Mr. Oscar Cuellar, Chairman of the ARB, to correct pledge of allegiance was led by Ms. Annette Valadez, Secretary of the ARB, and not Mr. John Flores, Vice-Chairman of the ARB. A motion was made by Ms. Annette Valadez, Secretary of the ARB, and seconded by Mrs. Ramona Barron, Member of the ARB to approve the corrected minutes of meeting held May 16, 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: - Five Hundred Eighty-Four accounts were scheduled to be heard by the ARB on June 7, 2023. Forty-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. Alicia Guerrero, Member of the ARB and seconded by Mr. Eloy Barrientes, 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 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 Mr. Raul Vela, 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.

The hearing proceedings continued until 4:45 p.m. at which time the Board recessed until June 8, 2023 at 9:00 a.m.

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

MINUTES

NOTICE had been posted that on May 17, 18, 22, 23, 24, 25, 30, 31, June 1, 2, 5, 6, 7, 8, 9, 12, 13, 14, 15, 16, 19, 20, 21, 22, 23, 26, 27, 28, 29, 30, July 6, 7, 10, 11, 12, 13, 14, and 17, 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 **June 8, 2023**, starting at 9:00 a.m. ending at 4:29 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 MAY 16, 2023- A correction was made by Mr. Oscar Cuellar, Chairman of the ARB, to correct pledge of allegiance was led by Ms. Annette Valadez, Secretary of the ARB, and not Mr. John Flores, Vice-Chairman of the ARB. A motion was made by Ms. Annette Valadez, Secretary of the ARB, and seconded by Mrs. Ramona Barron, Member of the ARB to approve the corrected minutes of meeting held May 16, 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: - Five Hundred Fifty accounts were scheduled to be heard by the ARB on June 8, 2023. Fifty-Four 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 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. After the review of the accounts for Panel B, a motion was made by Mrs. Ramona Barron, 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. Sandra Casas, Member of the ARB, and seconded by Mr. Raul Vela, 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 4:29 p.m. at which time the Board recessed until June 9, 2023 at 9:00 a.m.

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

MINUTES

NOTICE had been posted that on May 17, 18, 22, 23, 24, 25, 30, 31, June 1, 2, 5, 6, 7, 8, 9, 12, 13, 14, 15, 16, 19, 20, 21, 22, 23, 26, 27, 28, 29, 30, July 6, 7, 10, 11, 12, 13, 14, and 17, 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 **June 9, 2023**, starting at 9:00 a.m. ending at 11:58 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
- 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. Sandra Casas, Member of the ARB, to lead everyone present in the pledge of allegiance.

ITEM 3. APPROVAL OF MINUTES OF MEETING HELD MAY 16, 2023- A correction was made by Mr. Oscar Cuellar, Chairman of the ARB, to correct pledge of allegiance was led by Ms. Annette Valadez, Secretary of the ARB, and not Mr. John Flores, Vice-Chairman of the ARB. A motion was made by Ms. Annette Valadez, Secretary of the ARB, and seconded by Mrs. Ramona Barron, Member of the ARB to approve the corrected minutes of meeting held May 16, 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: - Two Hundred Fifty-Four accounts were scheduled to be heard by the ARB on June 9, 2023. Twenty-Five 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. Annette Valadez, Secretary of the ARB and seconded by Mr. Eloy Barrientes, 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. 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 Mr. Raul Vela, Member 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 11:58 a.m. at which time the Board recessed until June 12, 2023 at 9:00 a.m.

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

MINUTES

NOTICE had been posted that on May 17, 18, 22, 23, 24, 25, 30, 31, June 1, 2, 5, 6, 7, 8, 9, 12, 13, 14, 15, 16, 19, 20, 21, 22, 23, 26, 27, 28, 29, 30, July 6, 7, 10, 11, 12, 13, 14, and 17, 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 **June 12, 2023**, starting at 9:00 a.m. ending at 4:53 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. Raul Vela, Member of the ARB, to lead everyone present in the pledge of allegiance.

ITEM 3. APPROVAL OF MINUTES OF MEETING HELD MAY 16, 2023- A correction was made by Mr. Oscar Cuellar, Chairman of the ARB, to correct pledge of allegiance was led by Ms. Annette Valadez, Secretary of the ARB, and not Mr. John Flores, Vice-Chairman of the ARB. A motion was made by Ms. Annette Valadez, Secretary of the ARB, and seconded by Mrs. Ramona Barron, Member of the ARB to approve the corrected minutes of meeting held May 16, 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: - Five Hundred Eighty-Three accounts were scheduled to be heard by the ARB on June 12, 2023. Fifty-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 Mr. Eloy Barrientes, 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 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 C, a motion was made by Mrs. Graciela Farias, Member of the ARB, and seconded by Mrs. Sandra Casas, 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 4:53 p.m. at which time the Board recessed until June 13, 2023 at 9:00 a.m.

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

MINUTES

NOTICE had been posted that on May 17, 18, 22, 23, 24, 25, 30, 31, June 1, 2, 5, 6, 7, 8, 9, 12, 13, 14, 15, 16, 19, 20, 21, 22, 23, 26, 27, 28, 29, 30, July 6, 7, 10, 11, 12, 13, 14, and 17, 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 **June 13, 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. Ramona Barron, Member of the ARB, to lead everyone present in the pledge of allegiance.

ITEM 3. APPROVAL OF MINUTES OF MEETING HELD MAY 16, 2023- A correction was made by Mr. Oscar Cuellar, Chairman of the ARB, to correct pledge of allegiance was led by Ms. Annette Valadez, Secretary of the ARB, and not Mr. John Flores, Vice-Chairman of the ARB. A motion was made by Ms. Annette Valadez, Secretary of the ARB, and seconded by Mrs. Ramona Barron, Member of the ARB to approve the corrected minutes of meeting held May 16, 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: - Five Hundred Fifty-Seven accounts were scheduled to be heard by the ARB on June 13, 2023. Fifty-One 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 Mr. Eloy Barrientes, 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 Ms. Annette Valadez, Secretary 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 Mr. John Flores, Vice-Chairman of the ARB, and seconded by Mr. Raul Vela, 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 June 14, 2023 at 9:00 a.m.

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

MINUTES

NOTICE had been posted that on May 17, 18, 22, 23, 24, 25, 30, 31, June 1, 2, 5, 6, 7, 8, 9, 12, 13, 14, 15, 16, 19, 20, 21, 22, 23, 26, 27, 28, 29, 30, July 6, 7, 10, 11, 12, 13, 14, and 17, 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 **June 14, 2023**, starting at 9:00 a.m. ending at 4:40 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 Ms. Annette Valadez, Secretary of the ARB, to lead everyone present in the pledge of allegiance.

ITEM 3. APPROVAL OF MINUTES OF MEETING HELD MAY 16, 2023- A correction was made by Mr. Oscar Cuellar, Chairman of the ARB, to correct pledge of allegiance was led by Ms. Annette Valadez, Secretary of the ARB, and not Mr. John Flores, Vice-Chairman of the ARB. A motion was made by Ms. Annette Valadez, Secretary of the ARB, and seconded by Mrs. Ramona Barron, Member of the ARB to approve the corrected minutes of meeting held May 16, 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: - Five Hundred Fifty-Three accounts were scheduled to be heard by the ARB on June 14, 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 Mr. Eloy Barrientes, 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 Ms. Annette Valadez, Secretary of the ARB and seconded by Mrs. Graciela Farias, 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 Mrs. Sandra Casas, 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 4:40 p.m. at which time the Board recessed until June 15, 2023 at 9:00 a.m.

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

MINUTES

NOTICE had been posted that on May 17, 18, 22, 23, 24, 25, 30, 31, June 1, 2, 5, 6, 7, 8, 9, 12, 13, 14, 15, 16, 19, 20, 21, 22, 23, 26, 27, 28, 29, 30, July 6, 7, 10, 11, 12, 13, 14, and 17, 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 **June 15, 2023**, starting at 9:00 a.m. ending at 5:05 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. John Flores, Vice-Chairman of the ARB, to lead everyone present in the pledge of allegiance.

ITEM 3. APPROVAL OF MINUTES OF MEETING HELD MAY 16, 2023- A correction was made by Mr. Oscar Cuellar, Chairman of the ARB, to correct pledge of allegiance was led by Ms. Annette Valadez, Secretary of the ARB, and not Mr. John Flores, Vice-Chairman of the ARB. A motion was made by Ms. Annette Valadez, Secretary of the ARB, and seconded by Mrs. Ramona Barron, Member of the ARB to approve the corrected minutes of meeting held May 16, 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: - Six Hundred Two accounts were scheduled to be heard by the ARB on June 15, 2023. Sixty-Eight 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 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. 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. 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 Ms. Annette Valadez, Secretary of the ARB, and seconded by Mrs. Sandra Casas, 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 5:05 p.m. at which time the Board recessed until June 16, 2023 at 9:00 a.m.

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

MINUTES

NOTICE had been posted that on May 17, 18, 22, 23, 24, 25, 30, 31, June 1, 2, 5, 6, 7, 8, 9, 12, 13, 14, 15, 16, 19, 20, 21, 22, 23, 26, 27, 28, 29, 30, July 6, 7, 10, 11, 12, 13, 14, and 17, 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 **June 16, 2023**, starting at 9:00 a.m. ending at 11:55 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
- 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 MAY 16, 2023- A correction was made by Mr. Oscar Cuellar, Chairman of the ARB, to correct pledge of allegiance was led by Ms. Annette Valadez, Secretary of the ARB, and not Mr. John Flores, Vice-Chairman of the ARB. A motion was made by Ms. Annette Valadez, Secretary of the ARB, and seconded by Mrs. Ramona Barron, Member of the ARB to approve the corrected minutes of meeting held May 16, 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: - Two Hundred Thirty-Nine accounts were scheduled to be heard by the ARB on June 16, 2023. Thirty-Eight 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 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. 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. Eloy Barrientes, Member of the ARB, and seconded by Mrs. Sandra Casas, 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 11:55 a.m. at which time the Board recessed until June 19, 2023 at 9:00 a.m.

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

MINUTES

NOTICE had been posted that on May 17, 18, 22, 23, 24, 25, 30, 31, June 1, 2, 5, 6, 7, 8, 9, 12, 13, 14, 15, 16, 19, 20, 21, 22, 23, 26, 27, 28, 29, 30, July 6, 7, 10, 11, 12, 13, 14, and 17, 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 **June 19, 2023**, starting at 9:00 a.m. ending at 5:02 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 MAY 16, 2023- A correction was made by Mr. Oscar Cuellar, Chairman of the ARB, to correct pledge of allegiance was led by Ms. Annette Valadez, Secretary of the ARB, and not Mr. John Flores, Vice-Chairman of the ARB. A motion was made by Ms. Annette Valadez, Secretary of the ARB, and seconded by Mrs. Ramona Barron, Member of the ARB to approve the corrected minutes of meeting held May 16, 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: - Five Hundred Fifty-One accounts were scheduled to be heard by the ARB on June 19, 2023. Sixty-Four 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 Mr. Eloy Barrientes, 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. Graciela Farias, 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. 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.

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 5:02 p.m. at which time the Board recessed until June 20, 2023 at 9:00 a.m.

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

MINUTES

NOTICE had been posted that on May 17, 18, 22, 23, 24, 25, 30, 31, June 1, 2, 5, 6, 7, 8, 9, 12, 13, 14, 15, 16, 19, 20, 21, 22, 23, 26, 27, 28, 29, 30, July 6, 7, 10, 11, 12, 13, 14, and 17, 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 **June 20, 2023**, starting at 9:00 a.m. ending at 4:45 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 MAY 16, 2023- A correction was made by Mr. Oscar Cuellar, Chairman of the ARB, to correct pledge of allegiance was led by Ms. Annette Valadez, Secretary of the ARB, and not Mr. John Flores, Vice-Chairman of the ARB. A motion was made by Ms. Annette Valadez, Secretary of the ARB, and seconded by Mrs. Ramona Barron, Member of the ARB to approve the corrected minutes of meeting held May 16, 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: - Five Hundred Forty-Five accounts were scheduled to be heard by the ARB on June 20, 2023. Fifty-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 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. 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. 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. 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.

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 4:45 p.m. at which time the Board recessed until June 21, 2023 at 9:00 a.m.

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

MINUTES

NOTICE had been posted that on May 17, 18, 22, 23, 24, 25, 30, 31, June 1, 2, 5, 6, 7, 8, 9, 12, 13, 14, 15, 16, 19, 20, 21, 22, 23, 26, 27, 28, 29, 30, July 6, 7, 10, 11, 12, 13, 14, and 17, 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 **June 21, 2023**, starting at 9:00 a.m. ending at 4:21 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 MAY 16, 2023- A correction was made by Mr. Oscar Cuellar, Chairman of the ARB, to correct pledge of allegiance was led by Ms. Annette Valadez, Secretary of the ARB, and not Mr. John Flores, Vice-Chairman of the ARB. A motion was made by Ms. Annette Valadez, Secretary of the ARB, and seconded by Mrs. Ramona Barron, Member of the ARB to approve the corrected minutes of meeting held May 16, 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: - Five Hundred Seventy-Three accounts were scheduled to be heard by the ARB on June 21, 2023. Fifty-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 Mr. Raul Vela, 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 Mr. Eloy Barrientes, Member 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 C, 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.

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 4:21 p.m. at which time the Board recessed until June 22, 2023 at 9:00 a.m.

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

MINUTES

NOTICE had been posted that on May 17, 18, 22, 23, 24, 25, 30, 31, June 1, 2, 5, 6, 7, 8, 9, 12, 13, 14, 15, 16, 19, 20, 21, 22, 23, 26, 27, 28, 29, 30, July 6, 7, 10, 11, 12, 13, 14, and 17, 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 **June 22, 2023**, starting at 9:00 a.m. ending at 4:42 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 MAY 16, 2023- A correction was made by Mr. Oscar Cuellar, Chairman of the ARB, to correct pledge of allegiance was led by Ms. Annette Valadez, Secretary of the ARB, and not Mr. John Flores, Vice-Chairman of the ARB. A motion was made by Ms. Annette Valadez, Secretary of the ARB, and seconded by Mrs. Ramona Barron, Member of the ARB to approve the corrected minutes of meeting held May 16, 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: - Five Hundred Forty accounts were scheduled to be heard by the ARB on June 22, 2023. Fifty 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 Mr. Eloy Barrientes, Member 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 Mrs. Sandra Casas, 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 Mr. Raul Vela, Member of the ARB, and seconded by Mrs. Ramona Barron, 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 4:42 p.m. at which time the Board recessed until June 23, 2023 at 9:00 a.m.

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

MINUTES

NOTICE had been posted that on May 17, 18, 22, 23, 24, 25, 30, 31, June 1, 2, 5, 6, 7, 8, 9, 12, 13, 14, 15, 16, 19, 20, 21, 22, 23, 26, 27, 28, 29, 30, July 6, 7, 10, 11, 12, 13, 14, and 17, 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 **June 23, 2023**, starting at 9:00 a.m. ending at 12:26 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. Sandra Casas, Member of the ARB, to lead everyone present in the pledge of allegiance.

ITEM 3. APPROVAL OF MINUTES OF MEETING HELD MAY 16, 2023- A correction was made by Mr. Oscar Cuellar, Chairman of the ARB, to correct pledge of allegiance was led by Ms. Annette Valadez, Secretary of the ARB, and not Mr. John Flores, Vice-Chairman of the ARB. A motion was made by Ms. Annette Valadez, Secretary of the ARB, and seconded by Mrs. Ramona Barron, Member of the ARB to approve the corrected minutes of meeting held May 16, 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: - Two Hundred Seventy-Two accounts were scheduled to be heard by the ARB on June 23, 2023. Twenty-Eight 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 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. 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 Mrs. Alicia Guerrero, Member of the ARB, and seconded by Mrs. Sandra Casas, 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 12:26 p.m. at which time the Board recessed until June 26, 2023 at 9:00 a.m.

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

MINUTES

NOTICE had been posted that on May 17, 18, 22, 23, 24, 25, 30, 31, June 1, 2, 5, 6, 7, 8, 9, 12, 13, 14, 15, 16, 19, 20, 21, 22, 23, 26, 27, 28, 29, 30, July 6, 7, 10, 11, 12, 13, 14, and 17, 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 **June 26, 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 Mr. Raul Vela, Member of the ARB, to lead everyone present in the pledge of allegiance.

ITEM 3. APPROVAL OF MINUTES OF MEETING HELD MAY 16, 2023- A correction was made by Mr. Oscar Cuellar, Chairman of the ARB, to correct pledge of allegiance was led by Ms. Annette Valadez, Secretary of the ARB, and not Mr. John Flores, Vice-Chairman of the ARB. A motion was made by Ms. Annette Valadez, Secretary of the ARB, and seconded by Mrs. Ramona Barron, Member of the ARB to approve the corrected minutes of meeting held May 16, 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: - Nine Thousand Two Hundred Eighty accounts were scheduled to be heard by the ARB on June 26, 2023. One Hundred Thirteen 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 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 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 C, a motion was made by Mrs. Graciela Farias, 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 4:36 p.m. at which time the Board recessed until June 27, 2023 at 9:00 a.m.

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

MINUTES

NOTICE had been posted that on May 17, 18, 22, 23, 24, 25, 30, 31, June 1, 2, 5, 6, 7, 8, 9, 12, 13, 14, 15, 16, 19, 20, 21, 22, 23, 26, 27, 28, 29, 30, July 6, 7, 10, 11, 12, 13, 14, and 17, 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 **June 27, 2023**, starting at 9:00 a.m. ending at 5:50 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. Ramona Barron, Member of the ARB, to lead everyone present in the pledge of allegiance.

ITEM 3. APPROVAL OF MINUTES OF MEETING HELD MAY 16, 2023- A correction was made by Mr. Oscar Cuellar, Chairman of the ARB, to correct pledge of allegiance was led by Ms. Annette Valadez, Secretary of the ARB, and not Mr. John Flores, Vice-Chairman of the ARB. A motion was made by Ms. Annette Valadez, Secretary of the ARB, and seconded by Mrs. Ramona Barron, Member of the ARB to approve the corrected minutes of meeting held May 16, 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: - Eleven Thousand Three Hundred Sixty-Five accounts were scheduled to be heard by the ARB on June 27, 2023. Ninety-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 Mr. Eloy Barrientes, 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 Ms. Annette Valadez, Secretary 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. Graciela Farias, 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 5:50 p.m. at which time the Board recessed until June 28, 2023 at 9:00 a.m.

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

MINUTES

NOTICE had been posted that on May 17, 18, 22, 23, 24, 25, 30, 31, June 1, 2, 5, 6, 7, 8, 9, 12, 13, 14, 15, 16, 19, 20, 21, 22, 23, 26, 27, 28, 29, 30, July 6, 7, 10, 11, 12, 13, 14, and 17, 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 **June 28, 2023**, starting at 9:00 a.m. ending at 5:34 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 Ms. Annette Valadez, Secretary of the ARB, to lead everyone present in the pledge of allegiance.

ITEM 3. APPROVAL OF MINUTES OF MEETING HELD MAY 16, 2023- A correction was made by Mr. Oscar Cuellar, Chairman of the ARB, to correct pledge of allegiance was led by Ms. Annette Valadez, Secretary of the ARB, and not Mr. John Flores, Vice-Chairman of the ARB. A motion was made by Ms. Annette Valadez, Secretary of the ARB, and seconded by Mrs. Ramona Barron, Member of the ARB to approve the corrected minutes of meeting held May 16, 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: - Six Hundred Forty-Nine accounts were scheduled to be heard by the ARB on June 28, 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 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. 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. 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 Mr. Raul Vela, 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.

The hearing proceedings continued until 5:34 p.m. at which time the Board recessed until June 29, 2023 at 9:00 a.m.

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

MINUTES

NOTICE had been posted that on May 17, 18, 22, 23, 24, 25, 30, 31, June 1, 2, 5, 6, 7, 8, 9, 12, 13, 14, 15, 16, 19, 20, 21, 22, 23, 26, 27, 28, 29, 30, July 6, 7, 10, 11, 12, 13, 14, and 17, 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 **June 29, 2023**, starting at 9:00 a.m. ending at 5:25 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. John Flores, Vice-Chairman of the ARB, to lead everyone present in the pledge of allegiance.

ITEM 3. APPROVAL OF MINUTES OF MEETING HELD MAY 16, 2023- A correction was made by Mr. Oscar Cuellar, Chairman of the ARB, to correct pledge of allegiance was led by Ms. Annette Valadez, Secretary of the ARB, and not Mr. John Flores, Vice-Chairman of the ARB. A motion was made by Ms. Annette Valadez, Secretary of the ARB, and seconded by Mrs. Ramona Barron, Member of the ARB to approve the corrected minutes of meeting held May 16, 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: - Six Hundred Sixty-Six accounts were scheduled to be heard by the ARB on June 29, 2023. One Hundred 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 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. 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. Graciela Farias, 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 Ms. Annette Valadez, 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 5:25 p.m. at which time the Board recessed until June 30, 2023 at 9:00 a.m.

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

MINUTES

NOTICE had been posted that on May 17, 18, 22, 23, 24, 25, 30, 31, June 1, 2, 5, 6, 7, 8, 9, 12, 13, 14, 15, 16, 19, 20, 21, 22, 23, 26, 27, 28, 29, 30, July 6, 7, 10, 11, 12, 13, 14, and 17, 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 **June 30, 2023**, starting at 9:00 a.m. ending at 12:04 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 MAY 16, 2023- A correction was made by Mr. Oscar Cuellar, Chairman of the ARB, to correct pledge of allegiance was led by Ms. Annette Valadez, Secretary of the ARB, and not Mr. John Flores, Vice-Chairman of the ARB. A motion was made by Ms. Annette Valadez, Secretary of the ARB, and seconded by Mrs. Ramona Barron, Member of the ARB to approve the corrected minutes of meeting held May 16, 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: - Two Hundred Sixty accounts were scheduled to be heard by the ARB on June 30, 2023. Twenty-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 Mr. Raul Vela, 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 Ms. Annette Valadez, Secretary 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 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 12:04 p.m. at which time the Board recessed until July 6, 2023 at 9:00 a.m.

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

MINUTES

NOTICE had been posted that on May 17, 18, 22, 23, 24, 25, 30, 31, June 1, 2, 5, 6, 7, 8, 9, 12, 13, 14, 15, 16, 19, 20, 21, 22, 23, 26, 27, 28, 29, 30, July 6, 7, 10, 11, 12, 13, 14, and 17, 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 **July 6, 2023**, starting at 9:00 a.m. ending at 5:10 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 MAY 16, 2023- A correction was made by Mr. Oscar Cuellar, Chairman of the ARB, to correct pledge of allegiance was led by Ms. Annette Valadez, Secretary of the ARB, and not Mr. John Flores, Vice-Chairman of the ARB. A motion was made by Ms. Annette Valadez, Secretary of the ARB, and seconded by Mrs. Ramona Barron, Member of the ARB to approve the corrected minutes of meeting held May 16, 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: - Six Hundred Forty-Five accounts were scheduled to be heard by the ARB on July 6, 2023. Seventy-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 Mr. Raul Vela, 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. 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. 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. 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.

The hearing proceedings continued until 5:10 p.m. at which time the Board recessed until July 7, 2023 at 9:00 a.m.

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

MINUTES

NOTICE had been posted that on May 17, 18, 22, 23, 24, 25, 30, 31, June 1, 2, 5, 6, 7, 8, 9, 12, 13, 14, 15, 16, 19, 20, 21, 22, 23, 26, 27, 28, 29, 30, July 6, 7, 10, 11, 12, 13, 14, and 17, 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 **July 7, 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
- 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 MAY 16, 2023- A correction was made by Mr. Oscar Cuellar, Chairman of the ARB, to correct pledge of allegiance was led by Ms. Annette Valadez, Secretary of the ARB, and not Mr. John Flores, Vice-Chairman of the ARB. A motion was made by Ms. Annette Valadez, Secretary of the ARB, and seconded by Mrs. Ramona Barron, Member of the ARB to approve the corrected minutes of meeting held May 16, 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: - Two Hundred Eighty-Five accounts were scheduled to be heard by the ARB on July 7, 2023. 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 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 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 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 12:00 p.m. at which time the Board recessed until July 10, 2023 at 9:00 a.m.

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

MINUTES

NOTICE had been posted that on May 17, 18, 22, 23, 24, 25, 30, 31, June 1, 2, 5, 6, 7, 8, 9, 12, 13, 14, 15, 16, 19, 20, 21, 22, 23, 26, 27, 28, 29, 30, July 6, 7, 10, 11, 12, 13, 14, and 17, 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 **July 10, 2023**, starting at 9:00 a.m. ending at 4:42 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 MAY 16, 2023- A correction was made by Mr. Oscar Cuellar, Chairman of the ARB, to correct pledge of allegiance was led by Ms. Annette Valadez, Secretary of the ARB, and not Mr. John Flores, Vice-Chairman of the ARB. A motion was made by Ms. Annette Valadez, Secretary of the ARB, and seconded by Mrs. Ramona Barron, Member of the ARB to approve the corrected minutes of meeting held May 16, 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: - Six Hundred Seventy-Three accounts were scheduled to be heard by the ARB on July 10, 2023. Sixty-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 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 B, a motion was made by Mrs. Graciela Farias, 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. Maria Regalado, Member 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 4:42 p.m. at which time the Board recessed until July 11, 2023 at 9:00 a.m.

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

MINUTES

NOTICE had been posted that on May 17, 18, 22, 23, 24, 25, 30, 31, June 1, 2, 5, 6, 7, 8, 9, 12, 13, 14, 15, 16, 19, 20, 21, 22, 23, 26, 27, 28, 29, 30, July 6, 7, 10, 11, 12, 13, 14, and 17, 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 **July 11, 2023**, starting at 9:00 a.m. ending at 4:45 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 MAY 16, 2023- A correction was made by Mr. Oscar Cuellar, Chairman of the ARB, to correct pledge of allegiance was led by Ms. Annette Valadez, Secretary of the ARB, and not Mr. John Flores, Vice-Chairman of the ARB. A motion was made by Ms. Annette Valadez, Secretary of the ARB, and seconded by Mrs. Ramona Barron, Member of the ARB to approve the corrected minutes of meeting held May 16, 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: - Two Thousand One Hundred Seventy-Eight accounts were scheduled to be heard by the ARB on July 11, 2023. Two Hundred Sixty 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 Mr. Eloy Barrientes, 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. Maria Regalado, 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 Mr. John Flores, Vice-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.

The hearing proceedings continued until 4:45 p.m. at which time the Board recessed until July 12, 2023 at 9:00 a.m.

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

MINUTES

NOTICE had been posted that on May 17, 18, 22, 23, 24, 25, 30, 31, June 1, 2, 5, 6, 7, 8, 9, 12, 13, 14, 15, 16, 19, 20, 21, 22, 23, 26, 27, 28, 29, 30, July 6, 7, 10, 11, 12, 13, 14, and 17, 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 **July 12, 2023**, starting at 9:00 a.m. ending at 3:51 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. Sandra Casas, Member of the ARB, to lead everyone present in the pledge of allegiance.

ITEM 3. APPROVAL OF MINUTES OF MEETING HELD MAY 16, 2023- A correction was made by Mr. Oscar Cuellar, Chairman of the ARB, to correct pledge of allegiance was led by Ms. Annette Valadez, Secretary of the ARB, and not Mr. John Flores, Vice-Chairman of the ARB. A motion was made by Ms. Annette Valadez, Secretary of the ARB, and seconded by Mrs. Ramona Barron, Member of the ARB to approve the corrected minutes of meeting held May 16, 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 Eighty-Nine accounts were scheduled to be heard by the ARB on July 12, 2023. Two Hundred Twelve 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 Mr. Raul Vela, 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 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. Sandra Casas, 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 3:51 p.m. at which time the Board recessed until July 13, 2023 at 9:00 a.m.

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

MINUTES

NOTICE had been posted that on May 17, 18, 22, 23, 24, 25, 30, 31, June 1, 2, 5, 6, 7, 8, 9, 12, 13, 14, 15, 16, 19, 20, 21, 22, 23, 26, 27, 28, 29, 30, July 6, 7, 10, 11, 12, 13, 14, and 17, 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 **July 13, 2023**, starting at 9:00 a.m. ending at 4:57 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. Raul Vela, Member of the ARB, to lead everyone present in the pledge of allegiance.

ITEM 3. APPROVAL OF MINUTES OF MEETING HELD MAY 16, 2023- A correction was made by Mr. Oscar Cuellar, Chairman of the ARB, to correct pledge of allegiance was led by Ms. Annette Valadez, Secretary of the ARB, and not Mr. John Flores, Vice-Chairman of the ARB. A motion was made by Ms. Annette Valadez, Secretary of the ARB, and seconded by Mrs. Ramona Barron, Member of the ARB to approve the corrected minutes of meeting held May 16, 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: - Nine Hundred Eighty-One accounts were scheduled to be heard by the ARB on July 13, 2023. Four Hundred Twenty-Six 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 Mr. Raul Vela, 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. Maria Regalado, Member of the ARB and seconded by Mrs. Graciela Farias, 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. Sandra Casas, 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 4:57 p.m. at which time the Board recessed until July 14, 2023 at 9:00 a.m.

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

MINUTES

NOTICE had been posted that on May 17, 18, 22, 23, 24, 25, 30, 31, June 1, 2, 5, 6, 7, 8, 9, 12, 13, 14, 15, 16, 19, 20, 21, 22, 23, 26, 27, 28, 29, 30, July 6, 7, 10, 11, 12, 13, 14, and 17, 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 **July 14, 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. Ramona Barron, Member of the ARB, to lead everyone present in the pledge of allegiance.

ITEM 3. APPROVAL OF MINUTES OF MEETING HELD MAY 16, 2023- A correction was made by Mr. Oscar Cuellar, Chairman of the ARB, to correct pledge of allegiance was led by Ms. Annette Valadez, Secretary of the ARB, and not Mr. John Flores, Vice-Chairman of the ARB. A motion was made by Ms. Annette Valadez, Secretary of the ARB, and seconded by Mrs. Ramona Barron, Member of the ARB to approve the corrected minutes of meeting held May 16, 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: - Six Hundred Sixty-Three accounts were scheduled to be heard by the ARB on July 14, 2023. Seventy-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 Mr. Raul Vela, 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 B, 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 the review of the accounts for Panel C, a motion was made by Mrs. Maria Regalado, Member of the ARB, and seconded by Mr. John Flores, Vice-Chairman, 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 July 17, 2023 at 9:00 a.m.

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

MINUTES

NOTICE had been posted that on May 17, 18, 22, 23, 24, 25, 30, 31, June 1, 2, 5, 6, 7, 8, 9, 12, 13, 14, 15, 16, 19, 20, 21, 22, 23, 26, 27, 28, 29, 30, July 6, 7, 10, 11, 12, 13, 14, and 17, 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 **July 17, 2023**, starting at 9:00 a.m. ending at 4:38 p.m.

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

Board Members Absent: Ramona Barron, Member
Sandra Casas, 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 Ms. Annette Valadez, Secretary of the ARB, to lead everyone present in the pledge of allegiance.

ITEM 3. APPROVAL OF MINUTES OF MEETING HELD MAY 16, 2023- A correction was made by Mr. Oscar Cuellar, Chairman of the ARB, to correct pledge of allegiance was led by Ms. Annette Valadez, Secretary of the ARB, and not Mr. John Flores, Vice-Chairman of the ARB. A motion was made by Ms. Annette Valadez, Secretary of the ARB, and seconded by Mrs. Ramona Barron, Member of the ARB to approve the corrected minutes of meeting held May 16, 2023. The motion passed unanimously.

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

ITEM 5. PENDING LITIGATION- None.

ITEM 6. NON-COMMUNICATION WITH INTERESTED PARTIES CONCERNING PROPERTY - 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 Forty-Nine accounts were scheduled to be heard by the ARB on July 17, 2023. Five Hundred Nineteen accounts were presented to offer evidence. Mr. Oscar Cuellar, Chairman, assigned Panels A & 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 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. Maria Regalado, Member of the ARB, and seconded by Mrs. Alicia Guerrero, Member of the ARB, to approve the accounts presented. The motion passed unanimously.

ITEM 8. 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. Raul Vela, 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 Mr. Eloy Barrientes, Member of the ARB, and seconded by Mrs. Alicia Guerrero, Member of the ARB, to correct Prior Years Appraisal Roll- Section 25.25. The motion passed unanimously.

(c) A motion was made by Mrs. Graciela Farias, Member 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 9. NON-PRESENT MOTION-

(a.) A motion was made by Ms. Annette Valadez, Secretary, Member of the ARB, and seconded by Mr. Raul Vela, 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 10. CORRECTION OF 2023 RECORDS ON ORDER OF APPRAISAL REVIEW BOARD SECTION 41.08 AND 41.09-

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 correction of the 2023 records for Section 41.08 and 41.09. The motion passed unanimously.

ITEM 11. SUBMISSION OF SUPPLEMENT APPRAISAL RECORDS FOR 2023-SECTION 25.23-

A motion was made by Mr. John Flores, Vice-Chairman of the ARB, and seconded by Mrs. Maria Regalado, Member of the ARB, to accept the submitted records for Section 25.23. The motion passed unanimously.

ITEM 12. SUBMISSION OF APPRAISAL RECORDS FOR PRIOR YEARS OMITTED RECORDS – SECTION 25.21-

A motion was made by Mr. Raul Vela, Member of the ARB, and seconded by Mr. Eloy Barrientes, Member, of the ARB to accept the omitted records for Section 25.21. The motion passed unanimously.

ITEM 13. CONSIDERATION AND POSSIBLE ACTION TO CORRECT THE 2023 RECORDS ON RECOMMENDATION OF CHIEF APPRAISER- SECTION 41.10-

(a.) A motion was made by Mr. John Flores, Vice-Chairman of the ARB and seconded by Mr. Raul Vela, Member of the ARB, to accept the 2023 Appraisal Records submitted May 16, 2023 to the ARB. The motion passed unanimously.

(b.) A motion was made by Ms. Annette Valadez, Member of the ARB, and seconded by Mr. Eloy Barrientes, Member of the ARB, to accept the 2023 supplemental appraisal records. The motion passed unanimously.

ITEM 14. 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 Ms. Annette Valadez, Secretary of the ARB and seconded by Mr. Eloy Barrientes, Member of the ARB, certifying all protest and all changes have been heard. The motion passed unanimously.

ITEM 14. DISCUSSION ON QUARTEERLY REPORT FOR 25.25 PTC(b)- A report on accounts appearing under PTC 25.25(b) were presented to the ARB. No motion taken.

ITEM 15. MOTION TO ADJOURN-

There being no further business before the ARB, a motion was made by Ms. Annette Valadez, Secretary of the ARB, and seconded by Mrs. Graciela Farias, Member of the ARB, to adjourn the meeting. The meeting was adjourned at 4:38 p.m.