

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

**MINUTES**

**NOTICE** had been posted that on January 16, 2024, 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 **January 16, 2024**, starting at 9:00 a.m. ending at 4:31 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
- Alicia Guerrero, Member

**Board Members Absent:**

**NOTICE** had been posted that on the above date and time, the Appraisal Review Board of Hidalgo County Appraisal District, hereinafter referred to as ARB, would hold a meeting by videoconference, teleconference, and at 4405 S Professional Dr., Edinburg, Texas to consider protests filed for 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 10:06 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. INSALLATION OF NEW APPRAISAL REVIEW BOARD MEMBERS:** Judge Noe Gonzalez of the 370th District Court, administered the oath to the newly appointed and reinstated ARB Members.

**ITEM 4. APPOINTMENT OF THE 2024 APPRAISAL REVIEW BOARD OFFICERS:** Mr. Jorge Gonzalez, Assistant Chief Appraiser of Hidalgo County Appraisal District announced that the Board of Directors selected Mr. Oscar Cuellar as the Chairman, John Flores as the Vice-Chairman and Ms. Annette Valadez as the Secretary.

**PUBLIC HEARING ON 2024 APPRAISAL REVIEW BOARD HEARING PROEDURES**

**ITEM 5. PUBLIC HEARING ON 2024 APPRAISAL REVIEW BOARD HEARING PROCEDURES:**

**(3a) OPEN PUBLIC HEARING:** Mr. Oscar Cuellar, Chairman of the ARB, opened the “Public Hearing” on the 2024 Proposed Appraisal Review Board Hearing Procedures at 10:26 a.m. A copy of the 2024 proposed Hearing Procedures was included in the packet for the ARB to review. The Appraisal Review Board then proceeded to discuss the 2024 Hearing Procedures.

**(3b) CLOSE PUBLIC HEARING:** After no further comments, Mr. Oscar Cuellar, Chairman of the ARB, closed the “Public Hearing” at 10:23 a.m.

**REGULAR AGENDA**

**ITEM 6. OPEN REGULAR MEETING:** Mr. Oscar Cuellar, Chairman of the ARB, opened the regular meeting at 10:06 a.m.

**ITEM 7. APPROVAL OF MINUTES OF MEETING HELD DECEMBER 12, 2023:** A motion was made by Mrs. Graciela Farias, Member of the ARB, and seconded by Mrs. Ramona Barron, Member of the ARB to approve the minutes of meeting held December 12, 2023. The motion passed unanimously.

**ITEM 8. PUBLIC COMMENTS:** No taxpayers were present for public comments.

**ITEM 9. PENDING LITIGATION:** None.

**ITEM 10. CONSIDERATION AND POSSIBLE ACTION TO ACCEPT THE APPRAISAL RECORDS FOR 2023 AND PRIOR YEARS**

**OMITTED RECORDS:** A motion was made by Mr. Eloy Barrientes, Member of the ARB, and seconded by Mrs. Sandra Casas, Member of the ARB, to accept the Appraisal Records for 2023 and prior year omitted records. The motion passed unanimously.

**ITEM 11. NON-COMMUNICATION WITH INTERESTED PARTIES CONCERNING PROPERTIES:** For the record, all ARB members present signed the affidavit, attesting they had not had any communication with the taxpayers or Chief Appraiser prior to the meeting. No action taken.

**ITEM 12. HEARINGS FOR TAXPAYERS PROTESTS:** - One-Hundred Twenty-Two accounts were scheduled to be heard by the ARB on January 16, 2024. Forty 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. Sandra Casas, Member of the ARB, to approve the accounts presented. The motion passed unanimously. After the review of the accounts for Panel B, a motion was made by 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 Mr. Eloy Barrientes, Member of the ARB, to approve the accounts presented. The motion passed unanimously.

**ITEM 13. CONSIDERATION AND POSSIBLE ACTION TO CORRECT THE 2023 AND PRIOR YEAR RECORDS ON RECOMMENDATION BY THE CHIEF APPRAISER:**

**(a)** A motion was made by Mr. Raul Vela, Member of the ARB, and seconded by Mrs. Sandra Casas, Member of the ARB, to correct 2023 and prior years omitted records submitted by mail to the ARB-Section 41.10 PTC. The motion passed unanimously.

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

**(c)** A motion was made by Mr. Eloy Barrientes, Member of the ARB, and seconded by Mrs. Maria Regalado, Member of the ARB, to Correct Appraisal Roll- Section 25.25(b). The motion passed unanimously

**ITEM 14. NON-PRESENT MOTION:**

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

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

**ITEM 15. CONSIDERATION AND POSSIBLE ACTION TO APPROVE 2023 AND PRIOR YEARS OMITTED RECORDS- SECTION 41.12 PTC:**

**(a)** A motion was made by Mr. John Flores, Vice-Chairman of the ARB, and seconded by Mr. Raul Vela, Member of the ARB, approving the 2023 and prior year omitted records as presented by the Chief Appraiser. The motion passed unanimously.

**(b)** A motion was made by Mrs. Sandra Casas, Member of the ARB and seconded by Mrs. Maria Regalado, Member of the ARB, certifying all protest and all changes have been heard. The motion passed unanimously.

**ITEM 16. CONSIDERATION AND POSSIBLE ACTION TO APPROVE THE 2024 APPRAISAL REVIEW BOARD HEARING PROCEDURES:** A motion was made by Mr. Eloy Barrientes, Member of the ARB, and seconded by Mrs. Maria Regalado, Member of the ARB, to approve the 2024 Appraisal Review Board Hearing Procedures as corrected. The motion passed unanimously.

**ITEM 17. ACTION TO APPROVE THE 2024 APPRAISAL REVIEW BOARD HEARING PROCEDURES BY RESOLUTION 24-01:** A motion was made by Mr. John Flores, Vice-Chairman of the ARB, and seconded by Ms. Annette Valadez, Secretary of the ARB, to approve ARB Hearing Procedures by Resolution 24-01. The motion passed unanimously.

**ITEM 18. 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 4:31 p.m.