



# Yoakum County Appraisal District

•500 Cowboy Way • P.O. Box 748 • Plains, Texas 79355 • 806.456.7101 • Ycad@yoakumcad.org

## **YOAKUM COUNTY APPRAISAL REVIEW BOARD (ARB) HEARING PROCEDURES - 2026**

### **PLEASE READ IMMEDIATELY FOR IMPORTANT INFORMATION REGARDING IN-PERSON, TELECONFERENCE, VIDEOCONFERENCE, AND AFFIDAVIT HEARINGS, EVIDENCE REQUIREMENTS, AND PROTEST HEARING PROCEDURES**

Included herein are Local Hearing Procedures for Yoakum County Appraisal Review Board, as well as Model Hearing Procedures for Appraisal Review Boards (ARBs), provided as prescribed by the State Comptroller's Office. Please read these procedures in their entirety, as both State and Local Hearing Procedures provide valuable information for presenting an effective protest to the ARB.

### **LOCAL HEARING PROCEDURES FOR APPRAISAL REVIEW BOARDS**

The Yoakum County ARB has adopted the following procedures to assist property owners and designated agents in protest hearing preparation.

### **HEARINGS SCHEDULE**

The 2026 Regular Season Protest Request Deadline is June 18, 2026.

Hearings will start on July 9<sup>th</sup> and run through July 10<sup>th</sup>. The ARB meets between 9:00 a.m. and 5:00 p.m. Monday through Friday with the last appointments scheduled at 4:10 p.m.

Any requests for consecutive same day hearings pursuant to Section 41.66 (j) involving 10 accounts or more will be scheduled for the first hearing to begin no later than 10:00 a.m. Any requests for consecutive same day hearings pursuant to Section 41.66 (j) involving less than 10 accounts will be scheduled for the last hearing to begin no later than 2:15 p.m. To facilitate the hearings process, a hearing is limited to twenty (20) minutes per parcel for residential property and personal property. Commercial hearings are limited to twenty (20) minutes per parcel. Hearings involving multiple accounts will be limited to ten (10) minutes per parcel. These time allowances include presentations by the Appraisal District and the property owner or designated agent, as well as parties' questions and/or rebuttal, cross-examination, deliberations and determinations by the ARB. The Board or Panel may extend the time limit at its discretion.



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## **IN-PERSON HEARINGS**

ARB In-person protest hearings are conducted in the Yoakum County Appraisal District (YCAD) offices, 500 Cowboy Way, Plains Texas 79355. ARB hearing rooms are equipped with a Windows-based PC capable of reading the formats listed in "Exchange of Evidence". A YCAD representative will manage the computer and will make evidentiary materials and images available on a screen, which is accessible to all parties. Property owners and designated agents may not access the YCAD network or internet connection, nor any of the Appraisal District's technology or equipment, other than that described and made available herein. It is important that all parties organize evidentiary materials and testimony before protest hearings. In an effort to ensure optimal time for presentation of evidence within total protest hearing time limits (See "Hearings Schedule" above), property owners and designated agents may be asked to complete brief paperwork prior to entering the ARB protest hearing. All written and electronic evidentiary materials are scanned or uploaded and retained in the ARB protest hearings/property records on YCAD's computer system. Scanners can accept pictures and documents no larger than 8-1/2" x 14". To facilitate the scanning process, paper evidence should be removed from binders or folders and be free of staples. The number of evidentiary pictures is limited to 10, and they should be current, taken within the last year (2025). They should not be affixed to poster boards or paper.

The ARB cannot accept evidence on mobile phones, digital cameras, PCs, memory cards, or other medium that cannot be retained for permanent records. Electronic evidentiary materials must be downloaded by the property owner or designated agent to a USB-compatible flash drive (to be returned) in one of the herein listed formats. Any electronic device provided for the purpose of offering or submitting evidentiary materials to the ARB will be screened by YCAD for viruses and malware prior to the hearing.

The Appraisal District does not use audiovisual equipment at protest hearings. Property owners and designated agents may bring their own audiovisual equipment for their presentation at ARB hearings but must provide their own Internet access, if needed, through their own service provider. Therefore, evidentiary materials requiring this type of equipment for presentation cannot be accepted, even if the protesting party provides his/her own equipment, unless those materials have been submitted in the form and manner described in "Exchange of Evidence".

## **TELECONFERENCE OR VIDEOCONFERENCE HEARINGS**

If a property owner or agent elects to handle a protest hearing by teleconference or videoconference, evidence must be submitted to the ARB by notarized affidavit before the scheduled hearing. The property owner and anyone else remotely participating in a hearing may only present evidence which has been submitted by notarized affidavit. Teleconference or Videoconference Hearing Guidelines containing additional information are included with Notice of Protest Hearing letters.



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## HEARINGS BY AFFIDAVIT

If a property owner or designated agent elects to handle a protest hearing in written form, evidence must be submitted to the ARB via notarized affidavit before the scheduled hearing. If evidence is submitted to an appraiser at any time before the protest hearing, it will be necessary to resubmit that evidence in a notarized affidavit before the ARB protest hearing.

A property owner or designated agent may use the Property Owner's Affidavit of Evidence to the Appraisal Review Board, which is available at <https://www.Yoakumcad.org> within the Forms section. Use of this form is not required; however, it is recommended, since it contains designated areas for all of the required information. Alternatively, evidence and/or argument may be submitted with a written, signed, sworn statement providing the name/s of the protesting party, the address and description of the property under protest, and containing the Statement of Intent (found in Section 6 of the Property Owner's Affidavit of Evidence form) regarding participation in the hearing.

Written **notarized** affidavits may be mailed, hand-delivered, or emailed to protest [ycad@yoakumcad.org](mailto:ycad@yoakumcad.org). If an email confirming receipt of the affidavit/evidence is not received, a property owner or designated agent may call the Yoakum County Appraisal District at (806) 456-7101 to verify delivery.

## EXCHANGE OF EVIDENCE

**THE ARB CANNOT VIEW OR ACCEPT EVIDENTIARY MATERIALS STORED ON MOBILE PHONES OR OTHER ELECTRONIC DEVICES. EVIDENTIARY MATERIALS MAY BE DELIVERED TO THE ARB VIA:**

- Email to [ycad@yoakumcad.org](mailto:ycad@yoakumcad.org) prior to the protest hearing,
- Providing evidentiary materials on a USB-compatible flash drive, or
- Bringing printed copies (4 copies) of evidence to the protest hearing.

Comptroller Rule 9.805 addresses ARB Evidence Exchange, Evidence Retention and Audiovisual Equipment Requirements.

In compliance with Comptroller Rule 9.805, before or immediately after an ARB hearing begins, the property owner or designated agent and Appraisal District must exchange all evidentiary materials the parties intend to submit to the ARB for consideration during the hearing.



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The ARB maintains all protest hearing evidentiary materials in electronic form in YCAD's computer system. Evidentiary materials other than those emailed to the District prior to the hearing may be submitted in either paper or electronic form. All paper documents are scanned for inclusion in the protest hearing records and should be no larger than 8 ½" X 14". Evidentiary materials existing in electronic form must be downloaded by the property owner to a USB-compatible flash drive (to be returned) in one of the following formats:

- .pdf
- Microsoft Word: .doc or .docx
- Microsoft Excel: .xls or .xlsx
- Image: .jpeg, .tiff, or .gif

**If evidentiary material is submitted in any other format, the software required to open the file may not be available, thereby causing the evidentiary materials to be unavailable.**

It is important for all parties to organize documents and testimony before protest hearings. To facilitate the scanning process, please do not staple paper evidence, take all documents out of binders or folders, and do not place pictures on poster boards. The scanners are capable of accepting pictures and documents on paper no larger than 8-1/2" x 14". The ARB cannot accept evidence on mobile phones, digital cameras, PCs, memory cards, or any other medium that cannot be retained for permanent records. Evidence from these devices should be transferred to a USB-compatible flash drive before the protest hearing. Any electronic device provided for the purpose of offering or submitting evidentiary materials to the ARB will be screened by YCAD for viruses and malware prior to the hearing. A copy of the evidentiary materials provided in this manner will be uploaded to the property record on YCAD's computer system prior to the hearing, and the electronic evidence will be kept as part of the ARB's protest hearing record.

ARB hearing rooms are equipped with a Windows-based PC capable of reading the formats listed above. During the ARB protest hearing, an YCAD representative will manage the computer and will make protest hearing evidentiary materials and images available to all parties on the screen. Property owners and designated agents may not access the YCAD network or internet connection, nor any of YCAD's technology or equipment, other than that described and made available as noted above.

### **SUGGESTED EVIDENCE**

The ARB must make determinations based on the evidence presented during the hearing. Facts and circumstances the property owner or designated agent feels important in supporting the protest should be presented in a succinct manner. "My value is too high" or "My taxes are too high" is not likely to prevail. Confine evidence and testimony only to the reason(s) stated in the protest application (market value/unequal to other properties, exemptions, etc.) The ARB cannot make a ruling on any matter not protested.



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Suggested evidence might be derived from multiple sources, including YCAD website <https://www.Yoakumcad.org>, real estate professionals and neighbors, and might include some of the following.

## **Market Value Protests**

Sale of property – Closing statement and/or fee appraisal signed and dated between January 1st of the prior 2 years through January 31st of the current year.

Sale of comparable properties – Collect evidence for recent sales of similar properties from neighbors or real estate professionals. Get documents or sworn statements from the person providing the sales information, use sales that are similar in size, age, location, and type of construction to the property being protested. Use recent sales, i.e., sales occurring within the 2025 and 2024 calendar year. Ask the Appraisal District for sales that were used to determine the property's value. It is recommended that this request for data the Appraisal District will use during the ARB hearing be made when the Property Owner's Notice of Protest is submitted.

Physical characteristics of protested property – Are the measurements of the property correct? If not, gather blueprints, deed records, photographs, surveys, or property owner's measurements. Are repairs, beyond normal maintenance, needed or are there any defects, such as a cracked foundation or inadequate plumbing? If so, provide contractor estimates of repairs or other evidence indicating the property's condition as of January 1 of the tax year. Get photographs and/or statements from builders or independent appraisals.

Commercial property – Income and expense statements, profit and loss statements, rent rolls, CPA statements, audits, balance sheets, IRS returns, inventory records, leases and/or rendition forms provide supportive evidence.

## **Unequal as Compared to other Properties Protests**

Determine whether the protested property's valuation is higher or greater than the median appraised value of a reasonable number of comparable properties in the neighborhood, appropriately adjusted. A comparison of a representative sample of properties, appropriately adjusted, for determining the median level of appraisal may be prepared to present a claim of unequal appraisal.

## **Other**

Provide any evidence not herein suggested that is felt to support the protest. The ARB's jurisdiction is limited to protested property valuation. The ARB's jurisdiction does not include the amount of taxes levied, so testimony or evidence concerning taxes cannot be considered.



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## Request Appraisal District Evidence

Before the date of the protest hearing, you may request the evidence that the Appraisal District intends to use during the protest hearing. This evidence likely includes confirmed sales of properties similar to the protested property that YCAD used in appraising the property, as well as a property appraisal card. It is recommended that the District's data be requested at the time the protest is filed. It is also encouraged that a request for an informal hearing with an appraiser be included when submitting Form 50-132 Property Owner's Notice of Protest (Section 5: Hearing Type).

All data requests must include the name of the protesting party, address and information describing the property under protest, and the Property ID (this number can be found on the upper right-hand corner of the Notice of Property Value). While email data requests are recommended, data requests may be made in the following ways.

- Email data request to ycad@Yoakumcad.org or
- Include a data request in "Property Owner's Notice of Protest" Section 4 or
- Hand-Deliver a data request to Appraisal District Offices or
- Mail data request to ARB c/o Yoakum County Appraisal District,
- PO BOX 748, Plains, TX 79355