

Appraisal Review Board Hearing Procedures

Expedited Hearing

The Walker County Appraisal Review Board {ARB}, to give each party to a protest a reasonable time for their presentation, coupled with the time constraints necessary to adequately serve the public is providing the following information prior to the beginning of the formal hearing. The following is an overview of the proceedings that will take place along with some guidelines for a productive hearing:

1. Appraisal Review Board (ARB) Members Are:

- Citizens of Walker County, appointed by a District Judge to perform an independent review of your protest.
- Trained by the Texas State Comptroller's Office.
- **NOT** employed by the Appraisal District, and are not Appraisers.
- Hearings conducted at the Appraisal District for your convenience.

2. ARB Hearing structure:

- Introduction & confirmation of sworn testimony (affidavit) of parties to the hearing.
- Presentation of evidence and testimony by District and Property Owner.
- You have the option of presenting your evidence first or second.
- The hearings should take approximately 12- minutes. Allotting the property owner and the Appraisal District approximately 5 minutes each to present their initial evidence and testimony. There will be time allowed for rebuttal/follow-up questions by both parties as needed.
- When testimony and rebuttal are concluded the Chair will close the evidentiary portion of the hearing. No further evidence may be presented.
- ARB deliberates, considering the evidence of both parties, and may ask questions prior to making a determination.
- The hearing is then concluded.
- *You will know the results of the hearings before you leave today.*

3. Other Hearing Details:

- Please turn off Cell Phones and all other electronic devices.
- The ARB is required to retain all evidence presented in this hearing. Any evidence presented to the ARB on all electronic devices such as a cell phone, laptop, USB, or "thumb drive" must be preserved or downloaded for ARB record keeping. The ARB is required to retain all evidence presented.
- Exchange of evidence must occur before the hearing or immediately after the hearing begins. All material preserved on a portable device

that the person intends to offer or submit to the ARB at the hearing must be uploaded or scanned prior to the hearing.

- The ARB Panel may not ask for or seek any additional evidence and the District Representative will only present such evidence that they ascertain is relevant to the issue under protest. Thus, it is your obligation to present all information related to the property under protest that you wish the ARB panel to consider.
- When presenting evidence please refrain from repeating testimony multiple times and refrain from taking over or interrupting other persons subject to the hearing.
- There will be an audio recording of all ARB hearings.
- At the conclusion of the hearing, you have an opportunity to complete a voluntary survey for the TX Comptroller's Office regarding your experience with the ARB today. This survey may be completed electronically or by written form.
- The ARB panel has signed an affidavit stating that they have not previously discussed your property or protest with either you or the District.
- You have been required to sign an affidavit confirming your testimony is true and correct. Additionally, you have sworn you will not disclose confidential sales information if provided.
- You have the right to appeal the ARB's decision. Appeal information will be provided to you with the determination and will be mailed to you via certified mail.

4. Acknowledgement and Waiver:

- By signing and dating this document, I agree that the steps set out above are adequately covered in this document. I waive the right to have the Chair perform them verbally during my hearing.

Printed Name

Signature

Date

Enclosure: Affidavit of Compliance {Taxpayer(s) or Agent Affidavit}