



# Appraisal Review Board of Taylor County

## Expedited Hearing Procedures

Each party to a protest will be given a reasonable time for their presentation. We are providing the following information before the beginning of the formal hearing.

The following is an overview of the proceedings that will take place at the hearing, along with some guidelines for a productive hearing:

### 1. Appraisal Review Board (ARB) Members Are:

- Citizens of Taylor County, appointed by The Appraisal District Board of Directors to independently review your protest.
- Trained by the Texas State Comptroller's office.
- Not employed by the Appraisal District and are not Appraisers.
- Conduct hearings at the Appraisal District for your convenience.

### 2. ARB Hearing Structure:

- Introductions and swearing-in of parties to the hearing.
- Presentation of evidence & testimony by the District and Property Owner
- You have the option of presenting your evidence first or second.
- The hearing should take approximately 15 minutes. Allotting the property owner and the Appraisal District about 5 minutes each to present their initial evidence and testimony.
- Each party will also be given 2 1/2 minutes for follow-up discussion, questions, and rebuttal.
- **At the end of the presentation, the property owner or agent must state an opinion of the property's value.**
- When the testimony is concluded, the Chair will close the evidentiary portion of the hearing. No further evidence may be presented.
- ARB or ARB Panel will deliberate, considering the evidence of both parties, and may ask questions before deciding.
- The hearing is then concluded.
- You will know the results of the hearing before you leave today.
- You also have the right to appeal our decision. We will provide the appeal information to you with our determination.

### 3. Other Hearing Details:

- Please silence all cell phones and electronic devices during an ARB Hearing .
- **The ARB or ARB Panel must retain all evidence presented at this hearing. Any evidence presented to the ARB or ARB Panel on an electronic device, such as a cell phone or laptop, requires the party to relinquish the device along with the evidence presented. The ARB must keep the device as evidence.**

- Exchange of Evidence must occur before or after the hearing begins. **All material saved on a portable device that the person intends to offer or submit to the ARB or ARB Panel at the hearing must be uploaded or scanned in before the hearing.**
- The ARB or ARB Panel may not ask for or seek evidence, and the District Representative will only present such evidence that they ascertain is relevant to the issue under protest. Thus, you must submit all information about the property under protest that you wish the ARB or ARB Panel to consider.
- When presenting evidence, please refrain from repeating testimony multiple times or talking over or interrupting each other.
- The District & Property Owner should direct their questions to each other.
- There will be an audio recording of all ARB or ARB Panel hearings.
- After the hearing, you can complete a voluntary survey for the TX Comptroller's Office regarding your experience with the ARB today.
- The ARB members have signed an affidavit stating that they have not previously discussed your property or protest with you or the district; this is available upon request.
- The Texas Comptroller of Public Accounts Appraisal Review Board Survey is available in the board room.

### 4. Acknowledgment 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

I \_\_\_\_\_, or the appellant's authorized representative, have read and understand the Appraisal Review Board Hearing Procedures given to me at the Central Appraisal District of Taylor County.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_