

**The 2010 Hearing Process of the
McLennan County Appraisal Review Board (ARB)
What to Expect at Your Formal ARB Hearing**

This Board known as the ARB, consists of thirteen (13) members. Protests are handled by four (4) panels, designated as *Panel A, Panel B, Panel C and Panel D*. The Appraisal Review Board Members are sworn in at the beginning of each hearing day. The Appraisal District Staff is sworn in by the ARB Chairperson on the first Scheduled Hearing Day. All staff appraisers remain under oath throughout the entirety of the Scheduled Hearing Days. Most Protest Hearings are completed in about 15 minutes. Please be prepared for your hearing and present your case in a concise and timely fashion.

My Check List

Before My Hearing Day Arrives:

- Provided my Evidence to prove my case.
- Met with a STAFF APPRAISER prior to my hearing*

On Hearing Day:

- Arrived at the McLennan County Appraisal District Office 20 minutes before my hearing is scheduled to begin.*
- Checked in at the front counter and told the clerk I have a protest hearing appointment.*
- Signed in at the Front Counter. ***If you do not sign in you will not be called!****

The ARB's decision is based on evidence that the Taxpayer provides as well as evidence the Appraisal District provides. Be sure you have presented a clear copy of any written evidence and any photographs that you wish to present to the ARB at your hearing. All evidence will be scanned by the customer service clerk for viewing via imaged screening at your hearing.

You will be called by one of the Panel Coordinators when it is time to hear your protest case. All hearings are recorded.

Below is a General Outline of What Occurs at Your Hearing:

- You will be escorted to one of the panel hearing rooms. The Panel Chairperson will rise and greet you.
- The Panel Chair will then ask the Panel Coordinator to "Read In" the property information for the record. This information will include the case number, property description, account number and physical address where the property is located.
- He or she will ask you to remain standing, request that you raise your right hand, and will administer the oath that you will swear or affirm you will tell the truth regarding the issues of your protest. The Chairperson will ask you to take your seat after being sworn in.
- Next, the Panel Chairperson will hand you the Taxpayer Oath Document. As owner or representative of the property, you are required to sign a written oath statement that you will swear or affirm you will tell the truth regarding the statements and evidence of your protest given during the hearing.

Generally, the Panel conducting the hearing shall hear evidence and arguments in the following order:

1. The Property Owner's evidence and arguments.
2. The District may question the property owner and/or his witnesses.
3. The District's evidence and arguments
4. The Property Owner may question the District and/or their witnesses.

If time permits, the ARB Panel shall next hear:

5. *The Property Owner's rebuttal evidence and arguments.*
6. *The District's rebuttal evidence and arguments.*
7. *The ARB Panel may elect to postpone or table a protest hearing at its discretion in order to allow for additional review or to obtain a legal opinion.*

At the end of the hearing:

8. You will be given a verbal decision.
9. A letter stating the panel's decision will be sent to you by certified mail in late August.

McLennan County Appraisal District
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