

**An Outline of The Hearing Process of the
McLennan County Appraisal Review Board (ARB)**

“What to Expect at Your Formal ARB Hearing”

(Additional information is available at www.mclennanCAD.org)

This Board is known as the ARB and normally consists of twelve (12) Members. Protests are generally handled by four (4) panels, designated as *Panel A, Panel B, Panel C and Panel D*. The ARB Panel, staff appraiser and property owner or property owner’s agent are “sworn in” in the panel room prior to the start of each hearing. 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. **Cell phones and any other electronic communication device you have must be turned off during the ARB hearing.**

◀My Check List▶

Before My Hearing Day Arrives:

- Met with a STAFF APPRAISER prior to my hearing.*

On My Hearing Day:

- Arrived at the McLennan County Appraisal District (MCAD) office before my hearing is scheduled to begin.*
- Checked in at the reception counter and told the receptionist I have a protest hearing appointment.*
- Signed the log book at the reception desk. **If you do not sign in, the ARB will not know you are present and you will not be called for your hearing.***
- Presented my evidence in the proper media, as noted in the ARB procedures, to be scanned for presentation at my hearing. Evidence stored on personal computers, I-PADS, cameras, cell phones and other electronic devices are not considered acceptable media.*

Please note that evidence not scanned may not be considered at your hearing. If non-scanned evidence is considered by the ARB, all evidence and the device it resides on becomes part of the ARB hearing record and is not returnable.

The ARB’s decision is based on evidence that the Taxpayer provides as well as evidence the Appraisal District presents.

Be sure you have presented a clear copy of any written evidence, photographs or other documents that you wish to present at your hearing. All evidence will be scanned by MCAD staff for viewing by electronic images at your hearing.

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

- You will be escorted by a panel coordinator to the next available panel room.
- The Panel Chairperson will rise and greet you.
- The Panel Chair will then ask the Panel Coordinator to begin recording the hearing.
- He or she will ask you to remain standing, request that you raise your right hand and will administer the oath that you, the ARB Panel and the staff appraiser will swear or affirm that 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/Ex Parte’ Document. As owner or representative of the property, you are required to sign a written oath statement that you swear or affirm you will tell the truth regarding the statements and evidence of your protest given during the hearing. The ARB panel and staff appraiser will sign this document as well.
- The Coordinator will “Read In” the property information for the hearing record. This information will include the case number, property ID number, owner name and physical/situs address where the property is located.

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 ARB may question the property owner and/or his witnesses.
3. The District’s evidence and arguments
4. The ARB may question the District and/or their witnesses.

If time permits, the ARB Panel may next consider:

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 witness to the motion, second and vote by the ARB Panel.
9. The ARB’s written decision will be sent to you by certified mail as soon as possible.

McLennan County Appraisal Review Board for the McLennan County Appraisal District

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