

This is a summary of the rules and procedures for an Appraisal Review Board hearing. The complete document is found at [ARB 2015 Hearing Rules and Procedures](#).

2015 ARB Hearings: Summary of Rules and Procedures

1. ARB panel recommendations for a hearing are based on evidence submitted to the panel. The panel chair is responsible for opening and closing the hearing, maintaining order, staying within the time limits, and ensuring a determination is made. A panel decision must be approved by the full ARB before it becomes final.
2. Hearings generally are limited to approximately 15 – 20 minutes.
3. Property owners must check in at the front desk at least 15 minutes before their scheduled hearing. Tax consultants must check in 30 minutes before their scheduled hearing. If a property owner appears on time and the hearing doesn't start within two hours, it will be postponed upon request.
4. If an ARB member has a conflict of interest such as being a relative of the person protesting, or has a possible business conflict, that panel member must recuse himself.
5. When a hearing is ready to start, the property owner will be called and escorted to the hearing room. A description of the property will be read and the owner or representative must acknowledge its accuracy. Next the property owner states an opinion of value and is asked to sign a disclosure form. Evidence of the district and the property owner is exchanged. The property owner speaks first supporting his or her position. Panel members may ask questions. The HCAD appraiser is invited to ask questions. Then the district presents evidence in support of its position and makes a final recommendation. Panel members may ask questions; the property owner is invited to ask questions. Thereafter both the property owner and district may offer rebuttal testimony and a short closing statement. The panel chair then declares testimony closed. The panel deliberates, decides an outcome and the chair announces the decision. The hearing is over and the property owner receives a copy of the hearing results.
6. For detailed information on the following topics, see the complete listing of ARB hearing rules and procedures under "Resources": interpreters, use of audio/visual recordings, format of evidence, burden of proof and standard of evidence, necessary payment of taxes, possible subpoena by the ARB of witnesses, books, records, or other documents, the hearing docket system of the ARB, recording and scheduling of hearings, rescheduling and postponement of hearings, dismissal of hearings, recess of hearing, taxing unit challenges, evidentiary rules and documentation standards, examples of good evidence to provide, total exemptions and special appraisals.