



WALKER COUNTY
APPRAISAL REVIEW BOARD
RULES AND PROCEDURES FOR HEARINGS

1. The board will begin hearings in June and will meet until all taxpayer and taxing unit appeals timely filed have been heard.
2. All protests must be written and contain the owner's name and address or the designated agent, description of property under protest and the nature of the protest.
3. Appearance must be in person by owner or agent or by a sworn affidavit delivered prior to the hearing.
4. All property owners are entitled to fifteen (15) day notice of time, date and location of their hearings. A waiver may be signed if property owner agrees to less notice.
5. Along with the appointment notice the taxpayer will receive a copy of the "Rights, Remedies and Responsibilities" and a copy of the board's hearing rules.
6. The property owner or designated agent must take oath before he can be heard. All testimonies by the chief appraiser and other appraisers from the district must be under oath.
7. Hearing procedures to the greatest extent practicable shall be informal. The hearings will be fifteen (15) minutes for each taxpayer unless the Board extends the time for good cause. Each party to a hearing is entitled to offer evidence, examine or cross-examine witnesses or other parties and present argument on matters subject to the hearing.
8. Hearings are open to the public. All meetings will be tape-recorded in order to retain the testimony and be available for review.
9. The appraisal review board may not consider any appraisal district information on a protest not presented during the hearing.
10. The appraisal review board may not communicate with another person concerning any evidence or facts of a protest except during the protest hearing.
11. At the beginning of a hearing, each member must sign an affidavit the member has not violated the communication of a protest. If in violation, the member must be excused from all proceedings of the protest.
12. The board shall postpone a hearing if the property owner requests additional time for preparation because the property owner establishes that the chief appraiser failed to comply with supplying requested information. The board is not required to postpone a hearing more than one time.
13. The board shall determine the decision by the close of each day's hearings. A notice of issuance of order and an order determining the protest and notice of final order form for notice of appeal will be delivered by certified mail.