

APPRAISAL REVIEW BOARD HEARING INFORMATION

An Appraisal Review Board (ARB) is a group of citizens authorized to resolve disputes between taxpayers and the appraisal district. The ARB hears taxpayer protests. The ARB also hears issues that a taxing unit may challenge about the appraisal district's actions. In taxpayer protests, it listens to both the taxpayer and the appraisal district representative. ARB decisions are binding only for the tax year in question.

- **Do not contact ARB members outside the hearing.**

ARB members cannot discuss your case with anyone outside of the hearing. Generally, protest hearings are open to the public and anyone can sit in and listen to the case. A closed hearing is allowed on the joint motion of you and the chief appraiser if either intends to disclose proprietary or confidential information at the hearing.

ARB members are prohibited from communicating with other persons about a property under protest. Each ARB member must sign an affidavit stating that he or she has not discussed your case with anyone.

- **Be on time and prepared for your hearing.**

The ARB may place time limits on hearings. For Edwards Central Appraisal District, you have 15 minutes allotted for each property account you are protesting.

- **Present a simple and well-organized protest.**

Stress key facts and figures. Write them down in logical order and give copies to each ARB member. You are required to give a copy of your evidence to the appraisal district staff at or before the hearing (six copies total). Photographs and other documents are useful evidence.

- **Recognize that the ARB acts as an independent judge.**

The ARB listens to both you and the appraiser staff before making a decision. It is not a case of you against the ARB and the appraiser district. Appraisal district staff must take an oath to tell the truth. The ARB will ask you to take an oath as well before you present evidence. All testimony must be given under oath.

- **What form of documentation will the ARB accept for the hearing?**

By law, a copy of all evidence submitted to the ARB must be retained. Therefore, the ARB will not accept evidence presented on DVD, CD-ROM, memory cards, PCs, PDAs, video recorders, projectors, digital cameras, cell phones or any other medium that cannot be retained and copied for permanent record.

STANDARDS OF DOCUMENTATION

- **Residential Real Estate:**

You should provide documentation that supports your market value position. If you have recently bought your home, then you should provide a copy of your closing statement and/or fee appraisal if one was done for financing purposes. If you have not recently purchased your home, you should try to provide sale comparables, broker's opinion of value, and/or any sales information that you feel supports your position. If your property has any conditional problems and/or repair issues, you should provide pictures and/or professional repair estimates of the problem areas. If you have had a recent fee appraisal undertaken, this information should be provided as well.

- **Sale of Subject Property**

A signed and dated closing statement is required. The closing statement will include a description of the property being transferred. A copy of the sales contract and the volume and page number of the deed filing will be required in some cases. Interior and exterior photographs of your property are also good forms of evidence.

- **Sales of Comparable Properties**

Sales of comparable properties with photographs should include the following information, if available: 1) property address; 2) sales date/sale price; 3) grantor/grantee; 4) volume and page number; 5) financing terms/source/confirmed by; and 6) appraisal of subject property, date and reason for sale.

- **Proof of Physical, Functional or Economic Obsolescence**

This type of information can be documented in a variety of ways. The best types of documents are usually estimates for repairs from contractors and photographs of physical problems. All documentation should be signed and attested. This means you must furnish "documented" evidence of your property's needs.

*This information can be found on the **Texas Comptroller of Public Accounts** website:

<http://www.comptroller.texas.gov/>