

# BOARD OF DIRECTORS APPOINTMENTS APPRAISAL REVIEW BOARD (ARB)

The Appraisal Review Board is responsible for the local administrative review of appraisal records. The members of this board are appointed by the Appraisal District Board of Directors.

Members serve staggered two-year terms, with a maximum of three consecutive terms. (Effective until 10/13/2020)

## **STATUTORY REQUIREMENTS** **(Addendum 10/13/2020)**

### ***PROPERTY TAX CODE CHAPTER 6 LOCAL ADMINISTRATION, SUBCHAPTER C APPRAISAL REVIEW BOARD***

- ❖ An Appraisal Review Board consists of three members. [Section 6.41(b)]
- ❖ An appraisal district board of directors by resolution of a majority may increase the size of the district's appraisal review board number of members. [Section 6.41(b-1)]
- ❖ To be eligible to serve on the board, an individual must be a resident of the district and must have resided in the district for at least two years. [Section 6.41(c)]
- ❖ Members of the Appraisal Review Board are appointed by resolution of a majority of the appraisal district board of directors. [Section 6.41(d)]
- ❖ Members of the Appraisal Review Board serve staggered two-year terms beginning January 1. [Section 6.41(e)]
- ❖ A vacancy on the board is filled in the same manner for the unexpired portion of the term. [Section 6.41(d)]
- ❖ An Appraisal Review Board member may be removed by a majority vote of the Appraisal District Board of Directors appraisal district board of directors if a violation of Property Tax Code Sections 6.412, 6.413, 41.66(f), or 41.69 occurs. [Section 6.41(f)(1)]

### ***RESTRICTIONS ON ELIGIBILITY***

- ❖ An Appraisal Review Board member cannot be related to someone who appraises property for compensation or representing someone for compensation at an Appraisal Review Board Hearing for the district. [Section 6.412(a)(1)]
- ❖ An Appraisal Review Board member cannot be delinquent on property taxes, having known of delinquency for more than sixty (60) days unless the delinquency is current under an installment payment agreement under Section 33.02 or the delinquent taxes are deferred or abated under Section 33.06 or 33.065. [Section 6.412(a)(2)(A&B)]
- ❖ An Appraisal Review Board member cannot be related within the third degree by consanguinity or within the second degree by affinity, as determined under Chapter 573, Government Code, to a member of the appraisal district's board of directors; or the appraisal review board. [Section 6.412(a)(3)]
- ❖ An Appraisal Review Board member cannot be an appraisal district board member, appraisal district employee, employee of the Texas Comptroller, or member, officer, or employee of any taxing jurisdiction. [Section 6.412(c)]

*By resolution, the Colorado County Appraisal District Board of Directors adopts the following Property Tax Code Restrictions on Eligibility, normally limited to counties having a population of more than 100,000:*

- ❖ An Appraisal Review Board member is ineligible to serve if he/she is a former member of the board of directors, former officer, or former employee of the appraisal district. [Section 6.412 (d)(1)]

- ❖ An Appraisal Review Board member is ineligible to serve if he/she served as a member of the governing body or officer of a taxing unit for which the appraisal district appraises property, until the fourth anniversary of the date the person ceased to be a member or officer. [Section 6.412 (d)(2)]
- ❖ An Appraisal Review Board member is ineligible to serve if he/she appeared before the appraisal review board for compensation during the two-year period preceding the date the person is appointed. [Section 6.412 (d)(3)]

### ***APPRAISAL REVIEW BOARD CHAIR AND SECRETARY SELECTION***

- ❖ The local administrative district judge under Subchapter D, Chapter 74, Government Code, in the county in which the appraisal district is established shall select a chairman and a secretary from among the members of the appraisal review board. The judge is encouraged to select as chairman a member of the appraisal review board, if any, who has a background in law and property appraisal. [Section 6.42(a)]

## **The Colorado County Appraisal District Board of Directors Adopts by Resolution the following Local Rules for the Appraisal Review Board**

(Addendum 10/13/2020)

### **RESPONSIBILITIES** (Heading Addendum 10/13/2020)

The Appraisal Review Board is responsible by statute for the review of the appraisal records, value, exemptions, ownership, etc. and the hearings and determinations of taxpayer protest and taxing unit challenges. Each member must attend a required Property Tax Assistance Division training seminar for a certificate of completion.

Each new Appraisal Review Board member must complete an Open Meetings Act Training, provided by the Attorney General of Texas (AG) on the AG website. (10/13/2020)

The Appraisal Review Board will adopt Rules of Procedure regarding their meetings and hearings.

Approved a written policy of the ARB responsibilities. (3/10/1992)

- (1) Keep all ARB meetings open to the public.
- (2) Hear and rule on all filed protests or challenges.
- (3) Post meeting notices at least 72 hours in advance at the CAD office and the County Clerk's office in the three overlapping counties and the office of the Secretary of State (2006 Board of Directors Manual, pg 8). Notify all parties having filed a protest with the ARB at least 14 days before the protest hearing and mail: A copy of "Taxpayers Remedies", a copy of the ARB procedures, and inform the property owner and/or agent that they are entitled on request to a copy of the data, schedules, formulas, and all other information the chief appraiser will introduce at the hearing to establish any matter at issue [Sec 41.461 (a)(2) 86<sup>th</sup> Legislative Session SB2]. Be sure not to communicate with another party about a property under protest.
- (4) Keep a record of all proceedings and evidence presented to the ARB
- (5) Notify each party of the final valuation of the final valuation on each property in question after the ARB's ruling by certified mail within 5 days of the ruling.
- (6) Approve appraisal records by July 25<sup>th</sup>.
- (7) The Colorado County Board of Directors desires to establish a written policy that clarifies confidential information. In addition to the entire Section 22.27 of the Texas Property Tax Code, the following information is to be considered confidential:
  - (a) Renditions
  - (b) Exemption applications
  - (c) Sales and income information obtained in a confidential manner

**CANDIDACY** (Heading Addendum 10/13/2020)

ARB member nominations: each of the three schools will nominate one member from their district's boundary so that the ARB will have geographical representation. Final approval will rest with the CAD Board of Directors. [2/16/1982] (Effective until 10/13/2020)

Each of the three school districts may recommend a candidate from their district's boundary, but all candidates must complete an Appraisal Review Board Candidate Application and return the application to the Appraisal District's Board of Directors. Final approval will rest with the Appraisal District's Board of Directors. (10/13/2020)

Each Appraisal Review Board member will be a geographical representation of the County. Each Appraisal Review Board member shall reside in one of the following school districts respectively: Columbus ISD, Rice Consolidated ISD and Weimar ISD. (10/13/2020)

**TERMS** (Heading Addendum 10/13/2020)

Adopted staggered terms for the ARB: This will ensure continuity by having at least one ARB member from the previous board. (11/9/1982)

An Appraisal Review Board member holds office for a two-year term beginning Jan 1 but may be reappointed by the Board of Directors after the two-years to serve an additional term of two-years beginning Jan 1. Members serving two, two-year consecutively terms must remain out at least one term before being eligible to serve again. (10/13/2020)

**REMOVAL** (Heading Addendum 10/13/2020)

In addition to being removed from the Appraisal Review Board by the appraisal district Board of Directors for violations of the Property Tax Code, an ARB member may be removed for failure to abide by the following conditions:

- There shall be NO use of cell phones or use of ANY personal electronic device during an ARB hearing in process.
- There shall be NO passing of notes or whispering during an ARB hearing in process.
- There shall be NO discussion or review with appraisal district staff, friends or family about the proceedings before or after the hearing.
- An ARB shall attend ARB meetings and training as established by the Board of Directors' Policy Manual and the Comptroller of Texas, Property Tax Assistance Division.
- An ARB member shall conduct a hearing in a professional and respectful manner.
- There shall be no displays of repeated BIAS or MISCONDUCT.

**COMPENSATION**

Appraisal Review Board members shall receive the most current average rate of surrounding appraisal districts per day. This is paid for at the conclusion of ARB hearings. The Colorado County CAD will also reimburse each ARB member for mileage to attend meetings or hearings. The mileage reimbursement rate will be based on the current Internal Revenue Service compensation rate. (Revised 10/13/2020)

**APPRAISAL DISTRICT ROLE** (Heading Addendum 10/13/2020)

The appraisal district staff will provide clerical assistance to the Appraisal Review Board.