

BOARD OF DIRECTORS

APPOINTMENTS

APPRAISAL REVIEW BOARD

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. There are 3 members.

ELIGIBILITY

1. An ARB Board member cannot be related to someone who appraises property for compensation or representing someone for compensation at ARB Hearings.
2. 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.
3. He/She cannot be an Appraisal District board member, CAD employee, employee of the Texas Comptroller, or member, officer, or employee of any taxing jurisdiction. A prior member of the CAD board or taxing jurisdiction is permitted.
4. An ARB Board member must have resided within the district for at least two preceding years.

DUTIES

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 Property Tax Assistance Division training seminar for a certificate of completion.

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)

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

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 Rights, Remedies and Responsibilities", a copy of the ARB procedures, and a statement that an individual has the right to inspect and obtain a copy of the date, schedules, formulas and any information that the chief appraiser and his staff plans to introduce at the hearing. 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 25th.
- (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

COMPENSATION

Appraisal Review Board members shall receive \$125 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 09/08/2009)

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

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

Procedures for Filing of Complaints Filed Against Individual ARB Members

All complaints regarding the conduct of ARB members must be in writing and addressed to the Chairman of the Board of Directors of the Colorado County Central Appraisal District. Relevant complaint topics are listed below. The board of directors may remove an ARB member for violating Section 6.412 (ARB member's relative is an appraiser or tax agent appearing before the ARB) or Section 6.413 (ARB member is related to someone with a substantial interest in an appraisal district or taxing unit contract).

The directors may remove an ARB member for failing to attend ARB meetings as established by the appraisal district board's policy. The appraisal district directors must include in their written policy the number of meetings an ARB member may fail to attend before the directors have grounds for removing the ARB member.

The directors may remove an ARB member for violating Section 41.66 – an ex parte communication about a protest outside of the hearing. The directors may also remove an ARB member who participates in a hearing when the ARB member has a conflict of interest or is related to a party of the hearing by affinity within the second degree or by consanguinity by the third degree (Section 41.69).

The Chairman assisted by the Chief Appraiser will investigate the complaint for validity, and once the investigation is completed will report their findings to the Board of Directors at the next meeting. The Board of Directors will then vote to take action up to and including removal of the ARB member by majority vote Tax Code (Section 6.41).