

APPRAISAL REVIEW BOARD

Appointment

The Appraisal Review Board is responsible for the local administrative review of appraisal records. The members of this board are appointed by the District Court Administrative Judge. Members serve two-year terms. There are 5 members. The Administrative Judge will make a good faith effort to ensure one ARB member from each of the five school districts, provided an eligible, qualified person indicates a willingness to serve.

CANDIDATES

Applications will be accepted through December 1st of each year. Applications are available at the office of the Appraisal District and should be returned to the Taxpayer Liaison Officer.

The Liaison Officer will review to confirm eligibility and refer all applications to the Administrative Judge. Appointments are finalized by January 1st. A vacancy due to resignation or removal will be appointed in the same manner.

ELIGIBILITY

1. 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. Cannot be an Appraisal District board member, CAD employee, employee of the Texas Comptroller, or member, officer, or employee of any tax unit. A prior member of the CAD board or tax unit is permitted.
4. Must have resided in the district for at least two preceding years.
5. Cannot have substantial interest, as described in Section 6.413, in any contract for any services with the CAD or any tax units served by the CAD.
6. Cannot be related within the 3rd degree to members of the Board of Directors or Appraisal Review Board members.

SELECTION

Applications received by the Taxpayer Liaison Officer will ensure:

How long he/she lived in Wharton County

That he/she is not affiliated with the CAD or its tax units by employment or substantial business interest

That he/she is not related to anyone who may appraise or represent property owners before the ARB in hearings or representation

That all taxes are current

Applications will be submitted to the Administrative Judge. The Judge may choose from qualified applicants or other parties for which the Judge knows to be qualified and willing. He/She may also choose to interview potential candidates.

All candidates will receive notification of appointments as determined by the Administrative Judge.

ATTENDANCE REQUIREMENT

Due to the volatility of market conditions, it is hard to know the scope of protest schedules from year to year. However, the commitment to attend hearings is significant to ensure representation of area and varying viewpoints for a more rounded board. Though a quorum is represented by 3 members, the Directors have designated the ARB as a 5-member board. The Property Tax Code allows the Directors to set an attendance requirement for ARB members. Failure to meet the minimum attendance may be grounds for removal.

Typically, the required Comptroller class is held in March. Organization meeting, along with the review and adoption of Policy & Procedures is April or May. The Hearing procedures must be adopted in a Public Hearing by May 15th.

Hearings may begin in May, with certification required by July 25. Therefore, hearing schedule load will be determined based on the volume of protest filed by deadline. This will generally encompass all of May, June and July. Additionally, late protest, Section 25.25 protest and supplemental changes may require additional meetings on a quarterly basis, August through March.

ARB members are urged to attend all meetings. However, excused absences are counted as present for this requirement for medical reasons, funerals and family emergencies.

The Board of Directors has determined a 90% attendance requirement.

REMOVAL OF ARB MEMBER

To ensure ARB member can act in good faith and vote their conscience without fear of retaliation or retribution, the Property Tax Code is very narrow and specific on grounds for removal of ARB members. The Administrative Judge will strictly adhere to the law. Section 6.41(f) governs grounds of removal.

Violation of 6.412...becomes ineligible due to relation to individual engaged in appraisal of property for compensation, or related to individual who represents property owners for compensation before ARB proceedings.

Becomes delinquent on Property Taxes

Becomes member of CAD Board of Directors, or employee of CAD

Becomes officer, employee or member of Tax Unit within CAD

Violation of 6.413...is member or part of business that enters into contract with CAD or Tax Unit within CAD

Violation of 41.66(f)...violates Ex Parte Communication by communicating with any party Regarding evidence, merits, arguments or facts on any property subject to pending ARB procedure

Violation of 41.69...participating in hearing which member or relative has an interest

Violation of Attendance requirement as adopted by Board of Directors

Violation: Clear and convincing evidence of repeated bias or misconduct

COMPENSATION

Appraisal Review Board members shall receive \$60 per half day session, and the Chairman is allotted an additional \$5, for \$65. This is paid for quarterly meetings, hearings and/or training sessions. Meals will be reimbursed. Mileage paid at 1 round trip per day provided member arrived in their own vehicle.

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 tax unit challenges. Each member must attend an annual Property Tax Division training seminar, for a Certificate of Completion that must be maintained in the ARB minute records.

Additionally, each ARB member must view the video and get a Certificate of Completion for the *Public Information Act and Open Meeting Act*. This must be completed only once, and within the first year of appointment.

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

APPOINTMENT COMMUNICATION

The chief appraiser, employee or agent of the appraisal district, member of the Appraisal Review Board, member of the Board of Directors, a property tax consultant or agent commits an offense if the person communicates with the Administrative District Judge regarding the appointment of Appraisal Review Board Members.

Exceptions:

- ARB Member and judge regarding their own appointment

- Taxpayer Liaison Officer and judge regarding clerical duties

- Reporting Violations listed in Grounds for Removal

 - Violations should be reported to Taxpayer Liaison officer to submit to Judge.