

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 two-year terms. Following three consecutive terms, a member may set out one year and be eligible for re-appointment. There are 5 members. The Board of Directors 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

Potential ARB candidates come from:

Appraisal District Board of Directors;

Superintendents of School Districts

The public

Directors are responsible for submission of eligible, potential candidates from their area to the whole board for consideration.

Each November, the Board of Directors will notify superintendents if an ARB position for their district will be open for appointment or re-appointment. Superintendents are invited to submit eligible candidates for consideration.

Applications for the public are available for anyone interested in serving, as a way of submitting their name for consideration. Applications are not required for appointment.

SELECTION

January Board Meeting – The board will assemble a list of all known potential ARB candidates, from all sources. The list will further be divided by resident school district.

Candidates that have not visited with a board member, will be assigned to a member for personal contact regarding interest in serving as ARB member.

Prior to the next regular scheduled board meeting, the county assessor, as a board member, will do a diligent search to ensure all candidates are current on property taxes or pay-out agreements.

The Chief Appraiser will ensure, through the potential candidate:

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

Next regular scheduled board meeting, county assessor will report on delinquent taxes of candidates and chief appraiser will report candidate qualifications.

Directors will then review and discuss potential candidates. Though representation per school district is favorable, that is not the primary consideration. Candidates with a background in real estate and/or law will be weighted as most favorable. If there remain more candidates available

than vacancies, the board will further consider community involvement and employment background and expertise.

All candidates will receive notification of appointments and those not appointed remain on the list of potential candidates for 4 years (2 terms).

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/April.

Organization meeting, along with the review/adoption of Policy & Procedures is April/May
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 Board of Directors 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: Evidence of repeated bias or misconduct from any party

ELIGIBILITY

1. Can not be related to someone who appraises property for compensation or representing someone for compensation at ARB Hearings.
2. Can not 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. Can not be an Appraisal District board member, CAD employee, employee of the Texas Comptroller, or member, officer, 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. Can not 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. Can not be related within 3rd degree consanguinity or 2nd degree affinity to a member of the board of directors, or other appraisal review board members.

COMPENSATION

Appraisal Review Board members shall receive compensation as required by law. The rate is payable based on sessions attended. Currently there are three possible sessions; Morning session (8-lunch), Afternoon session (returning after lunch break) and Evening Session (beginning after 5:30 pm). The position of Chairman will be \$70 per session and the remaining 4 positions receive a rate of \$60 per session.

Reasonable meal expense will be reimbursed should the day of operations exceed one session.

Mileage will be paid to and from place of residence to the CAD as 1 round trip per day, provided personal transportation is used. This will be based on Rand McNally mileage calculator website, using residence address and the address of the CAD.

Compensation, meal reimbursement and mileage are paid for any meetings, hearings and required training.

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.

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

**Amended August 28, 2019*