



# Appraisal Review Board (ARB) Policy

A policy outlining the eligibility, restrictions, appointment process, removal/replacement, and funding for the ARB

Reviewed and adopted on June 13, 2023. Effective January 02, 2023  
Starr County Appraisal District Board of Directors

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## Appraisal Review Board Policy

### Summary of changes

Updated policy to reflect new ARB appointment process required by HB294 1 by the 87<sup>th</sup> Legislature. Removed authority to appoint ARB members from the Appraisal District Board of Directors and placed the authority to appoint the ARB members to the local administrative District Judge. Added provision whereby the local Administrative District Judge may initiate an ARB member appointment. Modified the Process section to reflect new tax code provisions. Modified the Process section for clarity. Modified the process for replacing an ARB member who violated ex-parte communications.

## Purpose

The purpose of this policy is to set forth District guidelines for the appointment of the Appraisal Review Board (ARB) and other matters relating to the duties and responsibilities of the District relating to the ARB. This document is not intended and shall not constitute any guidelines, policies, or procedures of the ARB. To the extent there is any conflict between this document and any Property Tax Code section or Comptroller model rules addressing duties or responsibilities of the ARB, the Tax Code section or model rules shall prevail.

## Establishment of the Appraisal Review Board (ARB)

An Appraisal Review Board is established for each appraisal district.<sup>1</sup>

## Role of the ARB

The ARB is a decision-making body that has as its sole function the determination of statutorily-authorized protests and challenges brought by property owners and taxing units.

The ARB is appointed to act independently of the appraisal district for the purpose of making fair and impartial determinations.

The ARB's authority is specifically given by statute.

## Size and Term of the ARB

The Board of Directors has determined by resolution dated January 02, 2023, that 5 members is an appropriate size for the ARB for the district.<sup>2</sup>

The ARB member's term of service is two years beginning January 1. ARB members serve staggered terms of service as set forth in the Resolution dated June 13, 2023.<sup>3</sup>

In order to preserve staggered terms, ARB members may be appointed for a one-year term.

There is no restriction regarding the number of consecutive terms an ARB member can serve.

## Eligibility

An individual must be a resident of the district and must have resided in the district for at least two years.<sup>4</sup>

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<sup>1</sup> Texas Property Tax Code (TPTC) Section 6.41(a)

<sup>2</sup> TPTC Section 6.41(b-1)

<sup>3</sup> TPTC Section 6.41(e)

<sup>4</sup> TPTC Section 6.41(c)

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### Restrictions on Eligibility<sup>5</sup>

An individual is ineligible to serve on an appraisal review board if the individual:

(1) is related within the second degree by consanguinity or affinity, as determined under Chapter 573, Government Code, to an individual who is engaged in the business of appraising property for compensation for use in proceedings under this title or of representing property owners for compensation in proceedings under this title in the appraisal district for which the appraisal review board is established:

(2) owns property on which delinquent taxes have been owed to a taxing unit for more than 60 days after the date the individual knew or should have known of the delinquency unless:

(A) the delinquent taxes and any penalties and interest are being paid under an installment payment agreement under Section 33.02: or

(8) a suit to collect the delinquent taxes is deferred or abated under Section 33.06 or 33.065: or

(3) is 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:

(A) the appraisal district's board of directors; or

(B) the appraisal review board.

A person is ineligible to serve on the appraisal review board if the person is a member of the board of directors, an officer, or employee of the appraisal district, an employee of the comptroller, or a member of the governing body, officer, or employee of a taxing unit.

### Appointment

ARB members are appointed by the local administrative District Judge<sup>6</sup>

ARB Chairman and Secretary are selected from among the members by the local administrative District Judge<sup>7</sup>

The Board of Directors may appoint a Taxpayer Liaison Officer (TLO) for the purpose of providing clerical assistance to the local administrative District Judge.<sup>8</sup>

(Sec. 6.052. TAXPAYER LIAISON OFFICER. (a) The board of directors for an appraisal district created for a county with a population of more than 120,000 shall appoint a taxpayer liaison officer who shall serve at the pleasure of the board).

The local administrative District Judge may initiate ARB member appointments.

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<sup>5</sup> TPTC Section 6.412

<sup>6</sup> TPTC Section 6.41(d)

<sup>7</sup> TPTC Section 6.42(a)

<sup>8</sup> TPTC Section 6.0052(f)

## Process

The Taxpayer Liaison Officer (TLO) will notify taxing units participating in the District's operations by letter each fall informing them of upcoming ARB member vacancies and requesting their assistance in identifying persons that are interested in serving on the ARB. An advertisement will also run for a two-week period in the paper of record for the county notifying the general population of Fannin County of the opportunity to serve as an ARB member. The article will direct interested individuals to the appraisal district's offices or website to review the eligibility criteria and obtain an applicant questionnaire. Taxing units will be asked to make the eligibility criteria and questionnaire available at their administrative offices to interested persons. All individuals seeking an appointment to the ARB must complete and submit an Applicant Questionnaire to the TLO for processing. All applicants must meet the

eligibility criteria specified in the statute before being considered. All applicant questionnaires must be received before November 1st to be considered unless the deadline is extended by the local administrative District Judge. The TLO will receive the Applicant Questionnaires and provide clerical assistance to the local administrative District Judge.<sup>9</sup> The ILO will deliver all Applicant Questionnaires to the local administrative District Judge to make their appointments. The ILO is prohibited from influencing the process of or providing opinions in the course of their duties. Candidates are also subject to interview by the local administrative District Judge. The local administrative District Judge's ARB member appointments are due to the District's ARB Coordinator before December. The ARB Coordinator is directed to notify ARB appointees of the local administrative District Judge's decision regarding their appointment to the ARB and the position they will serve on the ARB and will be provided information regarding when and where to appear for service.<sup>10</sup> The TLO may notify the applicants that were not selected. The ARB coordinator will arrange all comptroller training requirements with the ARB Chair. The Chairperson is responsible for coordinating travel, training, and attendance of called meetings/hearings with the ARB members. A copy of this policy will be published on the district's website along with any advertisement for ARB membership and ARB applicant questionnaires.

## Funding and Support

ARB Members are in no way considered employees of the Appraisal District. ARB Members are entitled to per diem set by the appraisal district budget for each day the ARB meets and to reimbursement of actual and necessary expenses incurred in the performance of ARB functions as provided by the appraisal district budget.<sup>11</sup>

Per Diem: "Per Diem" is defined as a daily allowance of a specified amount to cover expenses, including meals that result from service on the ARB. Per Diem is only authorized for service at an open meeting of the ARB with an agenda posted or while attending required comptroller training. The Board of Directors sets

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<sup>9</sup> TPTC 6.41(d-I), Section 411.1296(c), Government Code.

<sup>10</sup> TPTC Section 6.41(d-3)

<sup>11</sup> TPTC Section 6.42(c)

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the per diem amount at a rate of One-Hundred Dollars (\$100.00) per day for each ARB member; Effective January 01, 2024, per diem will be increased to Two-Hundred Dollars (\$200.00) per day for each ARB member. ARB members are not entitled to per diem for days they did not serve even if hearings are conducted that day.

**Mileage Reimbursement:** ARB Members shall to the extent possible travel as a group in the least number of vehicles possible. The driver is entitled to mileage reimbursement at the published IRS rate for out of county travel to attend Comptroller-required training. Travel to and from the appraisal district to conduct hearings or other ARB functions is not reimbursed. Exception, the ARB Chairman is entitled to mileage reimbursement when conducting ARB business at the appraisal district to attend to administrative functions not requiring an open meeting.

The Board of Directors shall also fund the required training of the ARB in its annual budget. ARB members are required to complete all mandatory training as directed by the State of Texas Comptroller of Public Accounts. ARB Members are also required to receive training from the State of Texas Attorney General regarding Open Records Act and Open Meetings Act. This training must be completed within 90 days of the appointment.

The Board of Directors shall fund the ARB's independent legal counsel in its annual budget.<sup>12</sup> The ARB is entitled to independent counsel for the purposes of determining protests before them. Legal counsel for the ARB also conducts training and works with the ARB to develop the ARB policies.

The District shall provide administrative support to the ARB. Administrative support is limited to coordinating the scheduling/rescheduling of hearings, processing orders of final determination, and mailing required notices.<sup>13</sup> This support does not include duties statutorily assigned to the ARB Chair or Secretary.

## Ex Parte Communications

ARB members retain their rights to protest any matter authorized by the Texas Property Tax Code regarding their property. However, to avoid any appearance of impropriety, an ARB member may not have their dispute discussed or resolved outside of an open meeting convened by the ARB.

The District's point of contact for ARB members is the ARB Coordinator.

A member of an appraisal review board commits an offense if the member communicates with the chief appraiser or another employee or a member of the board of directors of the appraisal district for which the appraisal review board is established in violation of Section 41.66(f).<sup>14</sup>

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<sup>12</sup> TPTC Section 6.43(a)

<sup>13</sup> TPTC Section 6.43(f)

<sup>14</sup> TPTC Section 6.411

## Replacement of ARB Member who violates Ex-Parte Communications Requirements.<sup>15</sup>

If the Board of Directors determines that an ARB member violated Ex-Parte Communications restrictions identified in Sections 6.41 1 and 41 .66, that ARB member will be removed from the ARB. The removed member's vacancy will be filled at the local administrative District Judge discretion. Should the local administrative District Judge decide to fill the vacancy, the position will be filled by a qualified person from the remaining candidate pool used in the initial appointment of ARB members. This appointment will be for the unexpired portion of the term of the member being replaced and count as a term of service for the appointee for the purposes of calculating term limits.

## Attendance

ARB members are expected to attend all called meetings. However, the local administrative District Judge recognizes the potential unavailability of ARB members. ARB members are required to communicate with the ARB Chair regarding periods of unavailability for service.

ARB members with excess absence, as determined by the focal administrative District Judge, may be removed from the ARB.<sup>16</sup>

## Resignation

ARB members may resign their appointment. Resignations occurring during any portion of an ARB member's term must be in writing.

Should the local administrative District Judge decide to fill the vacancy, the position will be filled by the temporary appointment of a qualified person from the remaining candidate pool used in the initial appointment of ARB members. This appointment will be for the unexpired portion of the term of the resigning member and count as a term of service for the appointee for the purposes of calculating term limits.

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<sup>15</sup> TPTC Section 41.66(g)

<sup>16</sup> TPTC Section 6.41(f)(2)




Appraisal Review Board Policy

**Adoption of Policy**

This policy is adopted by a majority vote of the Starr County Appraisal District Board of Directors during a regularly called meeting as an action item on a posted agenda as required on this 13<sup>th</sup> day of July, 2023 .

  
\_\_\_\_\_  
Rojerto Olivarez, Chairman

Attest:   
\_\_\_\_\_  
Jaime Escobar, Secretary

Supersedes ARB Policy, Dated January 02, 2023, Same Subject and approved on June 13, 2023.

# SCAD Seeks Applicants for Appraisal Review Board Vacancies



The Starr County Appraisal District is accepting applications from residents interested in service on the Appraisal Review Board beginning in January.

The review board hears property owner protests about appraised value, exemption denials and other appraisal district-related matters. ARB members conduct protest hearings, most of which are during the summer months.

Members of the review board are appointed to serve two-year terms. Service on the review board doesn't constitute a full-time job but, while conducting hearings, members are paid per diem, for each full day of duty, and reimbursed for ARB related mileage.

Review board service is generally a full-day commitment on hearing days during the summer and months and may require members to be available to serve all day on a weekend May through July. ARB members are not always scheduled every day but must be available to serve if needed.

The most important qualification for any ARB member is an attitude of fairness and willingness to devote sufficient time to the responsibilities. In addition, Texas law contains specific provisions on eligibility.

Candidates for the ARB must be current residents of Starr County and must have resided in the county for at least two years. Persons who fall into any of the following categories are ineligible: Persons who own an interest in the property on which delinquent taxes are due, regardless of where in Texas that property may be located unless the tax is deferred or being paid under an installment agreement.

Individuals who are currently employed by the state comptroller of public accounts, or who are members of the governing body; an officer; or a full- or part-time employee of a county, city, school district, utility district or any other entity supported by local property taxes.

Anyone who personally, or whose spouse personally, has a contract with a local government or an appraisal district. The same restriction applies if the person, or his or her spouse owns a 10 percent or greater interest in a business that contracts with a local government or appraisal district.

Any individual who was employed by SCAD to serve on the ARB, an individual must have left or departed from the appraisal district for at least two years before taking office as an ARB member.

Persons who at any time have appeared before the ARB for compensation as a tax consultant, accountant, appraiser, or representative of a property owner.

Applicants aren't considered if they are presently under indictment or have previously been convicted of a felony or a misdemeanor involving moral turpitude.

Application forms are available by contacting the Appraisal District at 956-487-5613 or at our website <http://www.starrcad.org>. Applicants selected as finalists may be scheduled for an interview with the Board of Directors. The application deadline is the first Thursday in September.

# Starr County Appraisal Review Board

## Application Processing

Telephone 956-487-5613 Fax 956-487-8555

Read and answer each question carefully. Your answers will be used to determine your legal eligibility for appointment and qualifications for service on the board.

### 1. Applicant Information

Name (Last, First, Middle Initial)	Telephone Number (area code and number)	
	, Daytime: _____ Evening: _____	
Current Mailing Address (number, street or P. O. Box)		
Street address if different from above		
City	State	ZIP Code
Social Security Number: _____		Texas Driver's License Number: _____

### 2. Education and Training

Name of School, City, State	Dates Attended Mo/Year to Mo/Year	Major/Minor	Semester Hours Earned	Type of Diploma or Degree Awarded

List any other training, qualities, or attributes you consider relevant, including offices held, awards, honors, professional memberships, licenses, etc. (you may add additional pages if need more space).

### 3. Employment History

Present/Most Recent Employer:	Position:
Address:	Dates Employed: (From mo/yr to mo/yr)
Supervisors Name:	Supervisors Title:
Number of Employees Supervised: Directly _____ Indirectly _____	Reason for Leaving:
Summary of Duties: _____	
Present/Most Recent Employer:	Position:
Address:	Dates Employed: (From mo/yr to mo/yr)

Supervisor's Name:	Supervisor's Title:
Number of Employees Supervised: Directly                      Indirectly	Reason for Leaving:
Summary of Duties: _____	
Present/Most Recent Employer:	Position:
Address:	Dates Employed: (From mo/yr to mo/yr)
Supervisor's Name:	Supervisor's Title:
Number of Employees Supervised: Directly                      Indirectly	Reason for Leaving:
Summary of Duties _____	

#### 4. Eligibility and Conflict of Interest Disclosure

In order to ensure that ARB members are impartial, the law puts a number of limits on who can serve as ARB members. Your answers to these questions will determine whether you are legally eligible to serve on the ARB. For the purposes of these questions:

- A "local government is a government entity that levies property taxes, such as a county, city, school district, junior college, hospital district, municipal utility district, or other special district.
- "Appraisal district" refers to the Starr County Appraisal District and to any other appraisal district in the State of Texas ● "Governing body" means the group of officials that oversee a local government, such as a city council, county commissioners' court, school board of trustees, or board of directors.
- "Officer" means holding an elective or appointive office for local government, such as governing body member, chief executive officer, judge, tax assessor, business manager, superintendent, etc., and includes an election judge, alternate election judge, and election clerk who serve in conducting a general election.
- "Part-time employee" includes a substitute teacher. "Contract" means an agreement of any sort.
- "Substantial interest" means combined ownership by you and your spouse of at least 10% of the voting stock or shares of a business entity, or that you or your spouse is a partner, limited partner, or officer of the business entity.

Check "Yes" or "No". If you are not sure, write "not sure"

1. Do you reside in Starr County?      Yes o No o
2. Have you resided in Starr County for at least two years?      Yes o No o
3. Are you currently a member of the governing body or an officer of a local government or an appraisal district?      Yes o No
4. Are you currently employed, either full or part-time, by a local government or an appraisal district?  
Yes o No o
5. Are you currently employed, either full or part-time, by the Texas Comptroller of Public Accounts?  
Yes o No o
6. Are you a former employee, chief appraiser, or member of the Board of Directors of the Starr County Appraisal District?  
Yes o No o
7. Are you a former member of the governing body or officer of a local government served by the Starr County Appraisal District, and you left the office within the last four years? (check "No" if you have been out of the office more than 4 years)  
Yes o No o
8. Are you currently a member of the Appraisal Review Board of another appraisal district?  
Yes o No o
9. Is anyone who is related to you by blood or marriage employed by the Starr County Appraisal District?  
Yes o No o  
9a. If "yes" give the name and relationship \_\_\_\_\_
10. Do you have a spouse, parent, child, son-in-law, daughter-in-law, grandparent, grandchild, brother or sister, spouse or a brother or sister, stepchild, step-parent, father-in-law, mother-in-law or brother or sister of your spouse, if so, who?
  - a) Is a member of the Board of Directors or an officer of the Starr County Appraisal District? Yes o No o
  - b) Does business in the Starr County Appraisal District as a paid property tax consultant? Yes o No o

- c) Performs appraisal for use in property tax proceedings in the appraisal district? Yes o No o
11. Have you previously served all or part of three terms as a member of the Appraisal Review Board of the Starr County Appraisal District? Yes o No o
12. Have you previously appeared before the Starr County Appraisal Review Board for compensation? (i.e., as a tax consultant, accountant, appraiser, or representative of a property owner)? Yes o No o
13. Do you or your spouse have a contract with a local government or an appraisal district? Yes o No o
14. Does a business in which you or your spouse own a substantial interest have a contract with a local government or an appraisal district? Yes o No o
15. Are you presently under a criminal charge or indictment or have previously been convicted of a felony or a misdemeanor involving moral turpitude? Yes o No o
- 15a. If "Yes", explain: \_\_\_\_\_.
16. Are you a U.S. Citizen? Yes o No o
- 16a. If you answered "No" to Question 16, are you eligible to be employed under a visa or entry permit? Yes o No o

An answer of "No" to questions 1, 2, or 16a or an answer of "Yes" to questions 3-15 indicates that you are not legally eligible to serve on the Appraisal Review Board.

### 5. Delinquent Taxes in Texas

In the space below, please render by listing all properties in Texas on which you currently pay property taxes. Include both real property and business personal property. Include community property and property owned by partnerships or sole proprietorships. Please give the appraisal district account number or the location address (and business name, if applicable) of the property, the years for which taxes are owed, and the taxing entities to which the taxes are owed.

17. Are taxes delinquent on any of these properties? ..... 17. Yes o No o
- 18.

Account Number	Location Address	Owner or Business Name	Years for which taxes are owed (if applicable)	Entities to which taxes are owed (if applicable)

### 6. Why Do You Want to Serve?

Briefly state why you should be considered for appointment to the Appraisal Review Board.

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**7. Signature and Affirmation**

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I have read this application carefully. The information I have given in it is true and correct to the best of my knowledge and belief. I understand that omitting or misrepresenting information could result in failure to consider this application. I also understand that it is a criminal violation to make a false statement on this application.

**Signature and affirmation of the person preparing this application:**

I affirm that the information contained in this application and all attachments, if any, is accurate and complete to the best of my knowledge and belief, and authorize the Starr County Appraisal Review Board or its representative to verify the statements I have made. I further affirm that, to the best of my knowledge and belief, I am not disqualified by law from accepting an appointment to the Appraisal Review Board for Starr County.

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Printed Name

Applicant Signature

Date

**Starr County Appraisal Review Board Application Processing**  
**Telephone (956) 487-5613 Fax (956) 487-8555**

Name:	Social Security Number:
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I, \_\_\_\_\_, hereby authorize any investigator or duly accredited representative of the Starr County Appraisal Review Board bearing this release to obtain any information from schools, employers, criminal justice agencies, or individuals relating to my activities. This information may include, but is not limited to, academic, achievement, performance, attendance, personal history, and disciplinary and conviction records. I hereby ask you to release such information upon request of the bearer. I understand that the information released is for official use by the Starr County Appraisal Review Board and may be disclosed to such third parties as necessary in the fulfillment of official responsibilities.

I hereby release and hold harmless any individual, including record custodians, from any and all liability for damages of whatever kind or nature which may at any time result to me on account of compliance, or any attempts to comply, with this authorization.

\_\_\_\_\_  
 Applicant's Signature

\_\_\_\_\_  
 Date

**To Be Completed By Employer**

Company Name	Position Held
Employment Dates <div style="display: flex; justify-content: space-between; width: 80%; margin: 0 auto;"> <span>From</span> <span>To</span> </div>	Eligible for Rehire? <input type="checkbox"/> Yes <input type="checkbox"/> No

Explanation

Performance Rating	Excellent	Good	Fair	Poor	Comments
Attendance					
Work Habits					
Quality of Work					
Quantity of Work					
Initiative					
Cooperation					

Completed By	Position	Date
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