



# 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 Central Appraisal District Board of Directors

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## 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)

## 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-1), Section 411.1296(c), Government Code.

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

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

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>

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

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

f 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>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.