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- [FORM CIS: Local Government Officer Conflicts Disclosure Statement](#) (Adopted 06/29/2007)
- [FORM CIQ: Conflict of Interest Questionnaire](#) (Adopted 06/29/2007)

APPRAISAL REVIEW BOARD

POLICY: APPOINTMENT OF APPRAISAL REVIEW BOARD MEMBERS

EFFECTIVE DATE: October 05th, 2011

AMENDED DATE: NOVEMBER 17, 2022

The Local Administrative District Judge has the duty to appoint Appraisal Review Board (ARB) members as outlined in Property Tax Code Section 6.41.

ARB members serve two-year staggered terms beginning January 1.

The Tax Code sets out qualifications to serve as an ARB member.

COMPENSATION

Appraisal Review Board members shall receive a per diem as provided by the annual appraisal district budget. Any Appraisal Review Board member shall repay the Appraisal District the full amount that they were compensated for their training if they are not able to arrive at two thirds (2/3) of the hearings under certain circumstances.

DUTIES AND RESPONSIBILITIES

The Appraisal Review Board is responsible by statute for the hearing and determination of taxpayer protests and taxing entity challenges.

The Chief Appraiser shall delegate appraisal office staff to provide clerical assistance to the Appraisal Review Board. The Appraisal Review Board may adopt rules of procedure.

The Appraisal Review Board conducts meetings and hearings in the Presidio County Appraisal District board/hearing rooms.

SELECTION

Members of the appraisal review board are appointed by the Local Administrative District Judge. A vacancy on the board is filled in the same manner for the unexpired portion of the term.

Selection of members will be based solely on qualifications and the judgment of the Local Administrative District Judge that the persons selected will make good review board members. The Local Administrative District Judge, in its selection process, will strive to make the Appraisal Review Board a body representative of all areas and population of the county. The Local Administrative District Judge will strive to find individuals who have a background in law, property appraisal, or real estate.

QUESTIONNAIRE

To find qualified people to serve on the ARB, the Chief Appraiser places a public notice (at the end of this policy) in the local newspaper each year in the fall months. The Chief Appraiser accepts completed questionnaires from residents interested in service on the ARB beginning in January of each year. The Chief Appraiser also sets a specified deadline to submit questionnaires for those individuals interested in being an ARB member.

All applications submitted to the Appraisal District or to the ARB from persons seeking appointment as a member of the ARB shall be delivered by mail to the Local Administrative District Judge. The Appraisal District shall provide to the Local Administrative District Judge the number of ARB positions that are required appointment.

The Local Administrative District Judge may use this process or may review prior completed questionnaires to fill a vacancy that occurs before the end of an ARB member's term.

The ARB hears property owner protest about appraised value, exemption denials and other appraisal district related matters. ARB members conduct these protest hearings, most of which are during the summer months and then less often throughout the year.

Service on the ARB is not a full-time job. ARB members are paid a per diem as set in the appraisal district budget for each day of attendance at protest hearings. Arb service may be a full-time commitment during the summer, depending on the number of protests, and requires members to be available to serve all day every weekday and some Saturdays from June to August. Weekday hearings are also held at other times of the year.

The Texas Property Tax Code contains specific provisions on eligibility:

Candidates for the ARB must be current residents of Presidio County and must have resided in the County for at least two years.

Individuals who fall into any of the following categories are ineligible to serve on the ARB in Presidio County, a county with a population of 100,000 or less:

(1) Individual who owns property on which delinquent taxes have been owed to any taxing unit in Texas for more than 60 days after the date the individual knew or should have known the taxes were delinquent, unless the taxes are being paid under an installment agreement under Sec. 33.02, Tax Code, or the taxes are deferred or abated under Sec. 33.06 or 33.065, Tax Code.

(2) Individual who is currently employed by the Texas Comptroller of Public Accounts, or who is a member of the governing body, an officer or a full or part-time employee of a taxing unit served by the Presidio County Appraisal District.

(3) Individual who personally, or whose spouse personally, has a contract with Presidio County Appraisal District or with a local taxing unit in Presidio County. 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 the appraisal district or local taxing unit in the district.

(4) Individual who personally, or is related within the second degree by consanguinity (blood) or affinity (marriage), at any time has appeared before the ARB for compensation as a tax consultant in proceedings under the Tax Code for Presidio County Appraisal District.

(5) Individual who has served on the ARB for all or part of three previous two-year terms may not be appointed to a term that begins on the next January 1 following the third consecutive term. The individual, however, may be appointed to some future term.

(6) Individual who is presently under indictment or has previously been convicted of a felony or a misdemeanor involving moral turpitude.

Questionnaire forms that request information such as name, address, background and the above items are available by contacting the Appraisal District Office at 107 E. Texas Street, P O Box 879, Marfa, Texas 79843.

Questionnaire for Appointment Presidio County Appraisal Review Board (ARB)

The Presidio County Appraisal Review Board (ARB) is a citizen board that meets periodically to hear property owner protests that cannot be resolved administratively. ARB members are paid a per diem for each day they actually serve.

Please understand that this is a full-time commitment during the summer and possibly fall months. ARB meeting times may vary and could be every Monday to Friday and some Saturdays from May through September, depending on the number of taxpayer protests that require a formal ARB hearing. ARB members must be available to serve when called. Meetings must be posted for at least 72 hours in advance. ARB meetings may occur throughout the year to handle special circumstances that arise.

If interested in serving as an ARB member, please complete and return the following questionnaire to this address:

Presidio County Appraisal District
107 E. Texas Street, P O Box 879
Marfa, Texas 79843

Qualifications and restrictions for serving as an ARB member:

- 1) You must currently reside in Presidio County and must have resided in Presidio County for at least the last two years.
- 2) You cannot be a *current* employee, officer or member of the board of directors of Presidio County Appraisal District.
- 3) You cannot be a *current* member of the governing body or an officer or an employee of a taxing unit (a local government that levies property taxes) in Presidio County. This includes part-time employment.
- 4) You cannot be a current employee of the Texas Comptroller of Public Accounts.
- 5) You cannot have ever appeared before the Presidio County Appraisal Review Board as a tax consultant for compensation. You cannot serve if individuals related to you within the second degree by consanguinity (blood) or affinity (marriage), at any time have appeared before the ARB for compensation as a tax consultant in proceedings under the Tax Code for this appraisal district. Relatives within the second degree include your spouse, parent, child, son-in-law, daughter-in-law, grandparent, grandchild, brother or sister, spouse of a brother or sister, step child, step parent, father-in-law, mother-in-law and the brother or sister of your spouse.
- 6) Neither you nor your spouse may currently be a party to a contract with Presidio County Appraisal District or a taxing unit served by this appraisal district.
- 7) You cannot serve if you have a substantial interest (defined as ownership by you and/or your spouse of at least 10 percent of the voting stock or shares of the

business entity or service by you or your spouse as a partner, limited partner or officer of the business entity) that currently is a party to a contract with the Presidio County Appraisal District or a taxing unit served by the Presidio County Appraisal District.

- 8) You cannot serve if you own property on which delinquent taxes have been owed to any taxing unit in Texas for more than 60 days after the date you knew or should have known the taxes were delinquent, unless the taxes are being paid under an installment agreement under Sec. 33.02, Tax Code, or the taxes are deferred or abated under Sec. 33.06 or 33.065, Tax Code.
- 9) You must be of good moral character.

If you have any general questions about Presidio County Appraisal District, please contact the Chief Appraiser at 432-729-3431 or by email at cramirez@presidiocad.org. The chief appraiser can assist with any general questions or information.

If selected to be an ARB member, state law requires that you complete the Texas Comptroller's training class for new ARB members before you can participate in ARB hearings. More information about the ARB and its procedures are available on the Comptroller's website at <http://www.window.state.tx.us/taxinfo/proptax/arb/index.html>

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

You may attach a resume if you have one.

Name:

(Last, First, Middle Initial)

Telephone Number(s); (____) _____; (____) _____

Email Address: _____

Current Mailing Address: _____

(Number, Street or P. O. Box)

Street address (if different from above): _____

City, State, ZIP Code: _____

Texas Drivers License or ID Number: _____

List any other training, qualities, or attributes you consider relevant, including offices held, awards, honors, professional memberships, licenses, etc.

Employment History

Present or Most Recent Employer: _____

Position: _____

Dates Employed (From mo/yr to mo/yr): _____

Supervisor's Name and Title: _____

Number of Employees Supervised (if any): _____ Directly or Indirectly: _____

Reason for Leaving: _____

Summary of Duties: _____

Education

Name of School: _____

City, State: _____

Dates Attended (Mo/Yr to Mo/Yr): _____

Major / Minor: _____

Degree Earned: Yes or No Type of Diploma or Degree Awarded: _____

Professional Designations Held: _____

Specific Questions:

1. Do you reside in Presidio County? Yes No

2. Have you resided in Presidio County for at least two years? Yes No

3. Are you *currently* a member of the governing body or an officer of this appraisal district or a local taxing unit in this appraisal district? Yes No

4. Are you *currently* employed, either full or part-time, by this appraisal district or by a local taxing unit in this appraisal district? Yes No

5. Are you *currently* employed, either full or part-time, by the Texas Comptroller of Public Accounts? Yes No

6. Are you currently serving as an ARB member of another appraisal district? Yes No

7. Do you or have you appeared before the Presidio County ARB as a paid property tax consultant? Yes No

8. Do you have a spouse, parent, child, son-in-law, daughter-in-law, grandparent, grandchild, brother or sister, spouse of a brother or sister, step child, step parent, father-in-law, mother-in-law, or a brother or sister of your spouse who has or did business in the Presidio County Appraisal District as a paid property tax consultant?
 Yes No

9. Do you or your spouse have a contract with this appraisal district or a local taxing unit in this appraisal district? Yes No

10. Does a business in which you or your spouse owns a substantial interest have a contract with this appraisal district or a local taxing unit in this appraisal district?
 Yes No

11. Are you presently under a criminal charge or indictment or have previously been convicted of a felony or a misdemeanor involving moral turpitude? Yes No

If "Yes", explain: _____

12. Is anyone who is related to you by blood or marriage employed by the Presidio County Appraisal District? Yes No

If "Yes", give name and relationship _____

13. Have you in the past been a member of a governing body or officer of a taxing unit in Presidio County? Yes No

If "Yes", give taxing unit name and date service ended: _____

14. Have you previously served all or part of three terms as a member of the ARB of the Presidio County Appraisal District? Yes No

If "Yes", what were your years of service? _____

An answer of "No" to questions 1 or 2, or an answer of "Yes" to questions 3-11 indicates that you are not legally eligible to serve on the ARB.

Why Do You Want To Serve?

What key traits do you have that would make you a good ARB member?

Signature and Affirmation

I have read this questionnaire 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 be considered for the ARB. I also understand that it is a criminal violation to make a false statement on 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 Presidio County Appraisal District Board of Directors 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 Presidio County.

Signature _____ Date _____

Printed Name: _____

POLICY: APPRAISAL REVIEW BOARD HEARING ATTENDANCE

EFFECTIVE DATE: October 05th, 2011

AMENDED DATE: November 17, 2022

If an ARB member misses six (6) consecutive ARB called meetings and/or requests for service per calendar year, the District Judge, may remove the ARB member for good cause. The good cause would be a violation of the attendance requirements.

If the ARB member presents reasons for the absences, the District Judge will consider those reasons in the enforcement of this policy. Reasons for lack of attendance may include but not be limited to death in the immediate family, sickness of individual or family members and request for judicial service for jury duty, summons for court appearance or other personal related incidents acceptable to the District Judge.

ARB members appointed for service to the ARB must serve at least 33% percent of the days requested to serve during the protest process from May through July each year. The hearing days will be calculated by historically tracking the number of days the ARB was in service for protest hearings during the months of June-July. The average number of days for protest hearings is 10 days. Based on the policy of 33 % percent of protest hearings, the number of days that an ARB member must serve is 5 days or at least one-third of the protest hearing days.

If the ARB member does not serve the required days, the District Judge may remove the ARB member from service. In determining such removal, the District Judge will consider extenuating circumstances for non-compliance with the attendance policy for such events, but not limited to: sickness of the member or the member's family, deaths in the family and special or unusual work assignments.