



Fannin Central Appraisal District Board of Directors

831 W. State Highway 56
Bonham, Texas 75418
(903) 583-8701 Fax: (903) 583-8015

Richard Glaser
Jerry Magness
Randall Blake
David Farris
James Watson

Policy Letter: BOD-ARB001

Date: August 21, 2018

Appraisal Review Board (ARB) Policy

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 ARB for the Fannin Central Appraisal District (District) shall be up to five members. ARB members serve staggered terms of service.

The ARB member's term of service is two years beginning January 1. By statute, the ARB member term limit is three consecutive terms. The District's Board of Directors reserves the right to disallow continued service at the close of any ARB member's term.

Process

Taxing units participating in the District's operations will receive a 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 ARB member whose term is ending, but have not reached their term limit, will be notified and afforded the opportunity to submit a questionnaire for the upcoming term. 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 and directs them to the appraisal district's offices or website and obtain the eligibility criteria and an applicant questionnaire. Taxing units will be asked to make the eligibility criteria and questionnaire available at their administrative offices to interested persons. All applicants must complete the ARB Applicant Questionnaire and meet eligibility criteria specified in statute before being considered. All applicant questionnaires must be received by the deadline established by the Board of Directors in order to be considered. A copy of this policy will be published on the district's website along with any advertisement for ARB membership and ARB applicant questionnaires. Candidates are also subject to interview by the Board of Directors.

The Board of Directors will, as an agenda item, review questionnaires, conduct interviews (if deemed necessary), verify qualification criteria and make their selection from the pool of respondents. The ARB members are appointed by resolution by the Board of Directors. The Board of Directors shall also appoint the Chair and the Secretary of the ARB by resolution annually.

The Chief Appraiser, on the next business day, will notify the appointees of their selection for service and the applicants that were not selected. The District's ARB coordinator will arrange all training requirements.

Funding and Support

ARB Members are in no way considered employees of the Appraisal District. Pursuant to Tax Code Section 6.42(c), 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.

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 the per diem amount at a rate of \$130.00 for each full day of service per ARB member; \$60.00 for each half day of service per 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 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.

The Board of Directors shall fund the ARB's independent legal counsel in its annual budget. The ARB is entitled to independent counsel for the purposes of determining protests before them. Legal counsel for the ARB 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. This support does not include duties statutorily assigned to the ARB Chair or Secretary.

Ex-Parte Communications

By statute, communication between ARB members and the Chief Appraiser, an employee or a member of the District's Board of Directors is limited. Below is the text from Texas Property Tax Code Section 6.411. Because of this limitation, the District's point of contact for matters related to the functions of the ARB is the ARB Coordinator.

Sec. 6.411. Ex Parte Communications; Penalty.

(a) 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).

(b) A chief appraiser or another employee of an appraisal district, a member of a board of directors of an appraisal district, or a property tax consultant or attorney representing a party to a proceeding before the appraisal review board commits an offense if the person communicates with a member of the appraisal review board established for the appraisal district with the intent to influence a decision by the member in the member's capacity as a member of the appraisal review board.

(c) This section does not apply to communications between the board and its legal counsel.

(c-1) This section does not apply to communications with a member of an appraisal review board by the chief appraiser or another employee or a member of the board of directors of an appraisal district or a property tax consultant or attorney representing a party to a proceeding before the appraisal review board:

(1) during a hearing on a protest or other proceeding before the appraisal review board;

(2) that constitute social conversation;

(3) that are specifically limited to and involve administrative, clerical, or logistical matters related to the scheduling and operation of hearings, the processing of documents, the issuance of orders, notices, and subpoenas, and the operation, appointment, composition, or attendance at training of the appraisal review board; or

(4) that are necessary and appropriate to enable the board of directors of the appraisal district to determine whether to appoint, reappoint, or remove a person as a member or the chairman or secretary of the appraisal review board.

(d) An offense under this section is a Class A misdemeanor.

Replacement of ARB Member who violates Ex-Parte Communications Requirement Sec 41.66(g)

If an ARB member is suspected of violating Ex-Parte Communications restrictions identified in Sections 6.411 and 41.66, that ARB member will be temporarily removed from the ARB pending the outcome of an investigation. The removed member's vacancy will be filled at the Board of Directors discretion. Should the Board of Directors decide to fill the vacancy, the position will be filled by temporary appointment of a 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. Should the temporarily removed member be found guilty of Ex-Parte Communications, they will be permanently removed from service on the ARB. Should they be found not guilty, they may remain eligible for service and may return to their position on the ARB if they desire. The person temporarily filling their position will step down but remain eligible for a future permanent appointment.

Attendance

ARB members are expected to attend all called meetings. However, the Board of Directors 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 majority of members of the Board of Directors, may be removed from the ARB.

Resignation

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

Should the Board of Directors decide to fill the vacancy, the position will be filled by temporary appointment of a 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.

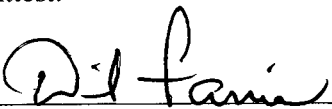
Adoption of Policy

This policy is adopted by majority vote of the Fannin Central Appraisal District Board of Directors during a regular called meeting as an action item on a posted agenda as required.


Richard Glaser, Chairman

August 21, 2018
Date

Attest:


David Farris, Secretary

Attachments: (2)

- (1) ARB Applicant Questionnaire
- (2) ARB Eligibility Requirements

Supersedes Policy Letter BOD-ARB001, Dated August 22, 2017, Same Subject

ARB Applicant Questionnaire					
Name:			Home Address:		
Do you receive your mail at a different address?			City:		Zip:
Yes*		No			
*If you answered yes above, Please provide the mailing address			Mailing Address		
			City:		Zip:
Employer:			Occupation:		
Office Address:			City:		Zip:
If Retired, Previous Employer:			Occupation:		
ACKNOWLEDGEMENT					
Please read and initial. Your initials indicate you have read and understand the statements.					
Initials		STATEMENT			
		Membership: The property Tax Code allows the Board of Directors of the Appraisal District to appoint as many ARB members as deemed necessary. The Board of Directors will appoint 5 (five) members.			
		Service Required: The term of appointment is two years (unless indicated otherwise) beginning January 1. ARB Hearings normally begin in early June and conclude before the end of July. The ARB may be required to hear cases 8 (eight) hours per day and extended periods of time according to the docket for each day. The average time period is approximately 17 days during the protest season. ARB members are entitled to per diem as outlined in ARB Policy letter BOD-ARB001 Dated August 21, 2018.			
		Additional Service Required: In addition to convening during the regular protest season, the ARB will be required to convene hearings to accept supplemental changes to the appraisal roll and to hear any motions for correction. These additional meetings may occur on a monthly basis.			
		Eligibility Requirements:			
Yes	No	Statement	Yes	No	Statement
		I am a resident of the district.*			I am currently a member of the board of directors of the appraisal district.
		I have resided in the district for at least two years before taking office.*			I am currently an officer or employee of the appraisal district.
		I am related to a paid tax agent or person engaged in appraising property for tax purposes in this county. If yes, please explain in the comments below.			I am currently an employee of the comptroller.
					I am currently a member of a governing body, an officer or employee of a taxing unit.
		I and/or my spouse hold substantial interest in a company that does business with the Appraisal District. If yes, please explain in the comments below.			I have knowledge that I owe delinquent property taxes.
Comments:					
*Data Verification: Proof of residency in the county is satisfied by presenting a valid Texas driver's license. Two year residency is verified by utility bill, property tax records etc.					
Certification: I certify that the above statements are true and accurate. I further certify that I have read and understand the attached eligibility requirements.					
Signature:				Date:	

SUBCHAPTER C. APPRAISAL REVIEW BOARD

Excerpt of Sec. 6.41. Appraisal Review Board.

- (a) The appraisal review board is established for each appraisal district.
- (b) The board consists of three members. However, the district board of directors by resolution of a majority of its members may increase the size of the appraisal review board to the number of members the board of directors considers appropriate.
- (c) To be eligible to serve on the board, an individual must be a resident of the district and must have resided in the district for at least two years.
- (d) Except as provided by Subsection (d-1), members of the board are appointed by resolution of a majority of the appraisal district board of directors. A vacancy on the board is filled in the same manner for the unexpired portion of the term.
- (e) Members of the board hold office for terms of two years beginning January 1. The appraisal district board of directors by resolution shall provide for staggered terms, so that the terms of as close to one-half of the members as possible expire each year. In making the initial or subsequent appointments, the board of directors or the local administrative district judge or the judge's designee shall designate those members who serve terms of one year as needed to comply with this subsection.
- (f) [2 Versions: Effective January 1, 2014] A member of the board may be removed from the board by a majority vote of the appraisal district board of directors, or by the local administrative district judge or the judge's designee, as applicable, that appointed the member. Grounds for removal are:
 - (1) a violation of Section 6.412, 6.413, 41.66(f), or 41.69;
 - (2) good cause relating to the attendance of members at called meetings of the board as established by written policy adopted by a majority of the appraisal district board of directors; or
 - (3) clear and convincing evidence of repeated bias or misconduct.

Excerpt of Sec. 6.411. Ex Parte Communications; Penalty.

- (a) 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).
- (b) A chief appraiser or another employee of an appraisal district, a member of a board of directors of an appraisal district, or a property tax consultant or attorney representing a party to a proceeding before the appraisal review board commits an offense if the person communicates with a member of the appraisal review board established for the appraisal district with the intent to influence a decision by the member in the member's capacity as a member of the appraisal review board.
- (c) This section does not apply to communications between the board and its legal counsel.
- (c-1) This section does not apply to communications with a member of an appraisal review board by the chief appraiser or another employee or a member of the board of directors of an appraisal district or a property tax consultant or attorney representing a party to a proceeding before the appraisal review board:
 - (1) during a hearing on a protest or other proceeding before the appraisal review board;
 - (2) that constitute social conversation;
 - (3) that are specifically limited to and involve administrative, clerical, or logistical matters related to the scheduling and operation of hearings, the processing of documents, the issuance of orders, notices, and subpoenas, and the operation, appointment, composition, or attendance at training of the appraisal review board; or
 - (4) that are necessary and appropriate to enable the board of directors of the appraisal district to determine whether to appoint, reappoint, or remove a person as a member or the chairman or secretary of the appraisal review board.
- (d) An offense under this section is a Class A misdemeanor

Excerpt of Sec. 6.412. Restrictions on Eligibility of Board Members.

- (a) 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
 - (B) 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 the appraisal district's board of directors.
- (b) A member of an appraisal review board commits an offense if the board member continues to hold office knowing that an individual related within the second degree by consanguinity or affinity, as determined under Chapter 573, Government Code, to the board member 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. An offense under this subsection is a Class B misdemeanor.

(c) 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.

(e) A person who has served for all or part of three consecutive terms as a board member on an appraisal review board is ineligible to serve on the appraisal review board during a term that begins on the next January 1 following the third of those consecutive terms.

Excerpt of Sec. 6.413. Interest in Certain Contracts Prohibited.

(a) An individual is not eligible to be appointed to or to serve on the appraisal review board established for an appraisal district if the individual or a business entity in which the individual has a substantial interest is a party to a contract with the appraisal district or with a taxing unit that participates in the appraisal district.

(b) An appraisal district may not enter into a contract with a member of the appraisal review board established for the appraisal district or with a business entity in which a member of the appraisal review board has a substantial interest.

(c) A taxing unit may not enter into a contract with a member of the appraisal review board established for an appraisal district in which the taxing unit participates or with a business entity in which a member of the appraisal review board has a substantial interest.

(d) For purposes of this section, an individual has a substantial interest in a business entity if:

(1) the combined ownership of the individual and the individual's spouse is at least 10 percent of the voting stock or shares of the business entity; or

(2) the individual or the individual's spouse is a partner, limited partner, or officer of the business entity.

(e) In this section, "business entity" means a sole proprietorship, partnership, firm, corporation, holding company, joint-stock company, receivership, trust, or other entity recognized by law.

(f) This section does not limit the application of any other law, including the common law relating to conflicts of interest, to an appraisal review board member.