

## Comanche County Appraisal Review Board

The Comanche County Appraisal Review Board (ARB) is an independent, impartial group of **private citizens** authorized to resolve disputes for the Comanche Central Appraisal District (CCAD). The ARB was created by the Texas Legislature to provide an independent judicial review of appraisals that have been protested by property owner and taxing unit challenges.

The ARB is a separate authoritative body and are not employees of the Appraisal District. The ARB establishes its own Procedures and Rules that govern its operations. ARB hearings and meetings are usually held at the Appraisal District office.

ARB members and officers are appointed by the Local Administrative District Judge of Comanche County for two-year terms.

The ARB's decisions are binding only for the year in question. ARB hearings are normally held in June & July and are open to the public.

Under the law, the ARB has a specific set of duties which include:

1. Determine protests initiated by property owners.
2. Determines challenges initiated by taxing units.
3. Correct clerical errors in the appraisal records and the appraisal rolls.
4. Act on motions to correct appraisal rolls under Section 25.25 of the Texas Property Tax Code.
5. Determine whether an exemption or a partial exemption was improperly granted and whether land is properly granted appraisal as provided by Subchapter C, D, or E, Chapter 23, Property Tax Code.
6. After it has completed substantially all protests, the ARB approves the appraisal records.

### **Would you like to be considered for service as an Appraisal Review Board Member?**

Serving on the ARB is an excellent way to give back to your community by performing the 1<sup>st</sup> level of review in the property tax system, a necessary and valuable service. The ARB hearing process is an essential function of local government and gives citizens of the County an opportunity to have their appraisals and exemptions as determined by the Appraisal District reviewed by an independent Appraisal Review Board.

If you are interested in serving, applications for Appraisal Review Board members will be accepted by the Appraisal District on behalf of the Local Administrative Judge. The applications process will be open annually and continue until the current vacancies have been filled. Appointments are usually made by March 1 each year.

ARB training is offered virtually or in person by the Comptroller. The ARB training is mandatory for all ARB members annually and must be completed and receive certificate of completion before service can begin.

Public Information Act and Open Meetings Act training from the Office of the Attorney General is also mandatory and must be completed before service can begin.

The ARB is a citizen board that includes 5 members to hear testimony and review evidence to determine property owner protests and taxing unit challenges which cannot be resolved informally by the Appraisal District. While this is a broad and important responsibility, the ARB must be sensitive to its legal and practical limits while adhering to the Texas Property Tax Codes. The ARB only has authority over protests submitted to it and has no role in the day-to-day operations of the appraisal office or in appraising property. The ARB cannot instruct the appraisal staff about how to perform appraisals. Only in resolving taxpayer protests can the ARB make changes or set a value on its own, and such a change only affects the property in question.

An appearance before the ARB is often the first time a taxpayer faces a decision-making body of government. The ARB is encouraged to make the experience a positive one by its demeanor and willingness to listen. All ARB members should demonstrate fairness and courtesy in conducting hearings and consider the evidence presented by all parties to the protests.

Service on the ARB is not a full-time job, but members are compensated per diem when conducting hearings, attending ARB meetings, or attending state required ARB member education sessions. Participating in all three of these activities is mandatory.

ARB service is a full-time 8 hour per day commitment when hearings are scheduled and requires members to be available to serve all day on weekdays and occasional Saturdays during this time period.

If you would like to be considered for service on the ARB, please take some time to read the following limitations imposed by the state legislature before filling out the ARB questionnaire. As an applicant you must meet the state mandated requirements to be considered:

- A resident of the County for 2 or more years.
- Not be related to anyone who represents taxpayers in property tax matters in the County.
- Not be related to anyone who works at CCAD.
- Not related to a member of the CCAD Board of Directors or anyone else on the ARB with in 3<sup>rd</sup> degree by blood or 2<sup>nd</sup> degree by marriage.
- Not owe any delinquent taxes unless on payment plan.
- Not an employee of the CAD, the Comptroller, or a member of the CAD Board of Directors; and
- Not an employee, officer, or member of the governing body of a taxing unit in the CAD.

If you would like to serve on the Comanche County Appraisal Review Board, you may pick up an application at 8 Huett Circle or go to:

<https://comanhecad.org/wp-content/uploads/2019/12/ARB-APPLICATION.pdf>.

### **2023 ARB Members**

Roy Proctor- Chairperson (term ends December 2024)

Chestine Woolsey - Secretary (term ends December 2023)

Warren Cate (term ends December 2023)

Keith Sliger (term ends December 2024)