



Collin Central Appraisal District

POLICY NUMBER: 113

POLICY NAME: APPRAISAL REVIEW BOARD MEMBERSHIP

The Appraisal Review Board (ARB) may consist of up to (80) regular members and up to (20) auxiliary members, as deemed appropriate for anticipated case volume.

Based on changes to the Texas Property Tax Code, Section 6.41(d-1), effective January 1, 2014, the local Administrative Judge will appoint all members to the ARB under Subchapter D, Chapter 74, of the Government Code.

A member of the ARB may be removed from the board by the Administrative District Judge or the Judge's designee.

Grounds for removal are:

- (1) A violation of the Texas Property Tax Code, Section 6.412, 6.413, 41.66(f), or 41.69; or
- (2) Good cause relating to the attendance of members at called meetings of the board, as established below by the Board of Directors; or
- (3) Clear and convincing evidence of repeated bias or misconduct.

If an ARB member is believed to be in violation of condition (1) and/or (2) and/or (3) by the chief appraiser, he shall file a complaint with the Board of Directors pursuant to their policy #105, *'Filing and Resolving Complaints'* under Section 6.04 of the Texas Property Tax Code. The Taxpayer Liaison Officer will report the complaint to the Board of Directors, at which time the Board of Directors will schedule an agenda action item to determine if a formal request should be filed to the Administrative Judge.

If the Board of Directors finds that an ARB member is in violation of condition (1) and/or (2) and/or (3), the Board of Directors will file a formal request through their Taxpayer Liaison Officer, with assistance from the District's legal counsel acting in conjunction with the ARB's legal counsel,

with the local Administrative District Judge to remove the ARB member. If such action is taken by the board of directors, the TLO will advise the ARB Chairman, in writing, prior to the formal board of directors' request being delivered to the Administrative District Judge.

If an ARB member is believed to be in violation of condition (1) and/or (2) and/or (3) by the Officers of the ARB, they shall file a complaint with the Administrative District Judge through the ARB's legal counsel, in conjunction with the Taxpayer Liaison Officer (TLO). The TLO, as a part of a routine monthly report to the board of directors, will report such action by the ARB Officers, as a professional courtesy, non-action item, to the board of directors.

"Good Cause" attendance requirements established by the board of directors:

Due to the strict time constraints placed on the ARB in regard to completion of the appraisal roll and the certification of the appraisal rolls by the chief appraiser, and the necessity for reliable attendance of ARB members, the Board includes the following attendance requirements as a part of the ARB appointment process:

If an ARB member misses three (3) consecutive ARB called meetings and/or requests for service on hearing panels per calendar year, the board of directors, by majority vote, may file a removal request with the Administrative Judge, as described above.

If the ARB member presents reasons for his/her absences, the Board 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 Board.

Additionally, ARB members appointed for service to the ARB must serve at least 60% percent of the days requested to serve during the protest process from May through August each year. If the ARB member does not serve the required days, the board of directors, by majority vote, may file a removal request with the Administrative Judge, as described above. In determining

to file a removal request, the Board 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. The Board will be provided an attendance report from the District's ARB Administration staff and/or Chairman of the ARB each year, after the August supplemental hearing docket is concluded, but before the Administrative Judge appoints members for the following year.

Additional Instructions from the board of directors:

The Board desires that all ARB hearings be fair and unbiased for all parties, and that the ARB shall conduct its business in compliance with the Property Tax Code.

New ARB members being appointed to their initial term and members being appointed to their subsequent second or third term will take their oath of office at their first ARB meeting in the appointed term.

Property Tax Code Section: 6.41
Date Adopted: September 24, 2009
Resolution #: 2009-14

Date Amended: November 29, 2018
Resolution #: 2018-49

Date Amended: August 19, 2010
Resolution #: 2010-19

Date Amended: February 23, 2012
Resolution #: 2012-25

Date Amended: January 30, 2014
Resolution #: 2014-30

Date Amended: February 26, 2015
Resolution #: 2015-33

Date Amended: November 5, 2015
Resolution #: 2015-37

Date Amended: November 9, 2017
Resolution #: 2017-45