



Collin Central Appraisal District

POLICY NUMBER: 113

POLICY NAME: APPRAISAL REVIEW BOARD (ARB) 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), effective July 1, 2024, the Board of Directors 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 ARB by a majority vote of the Board of Directors if they determine grounds for removal.

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 ARB, 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 (TLO) will report the complaint to the Board of Directors, as part of the monthly report, at which time the Board of Directors will schedule an agenda action item to determine if removal is warranted.

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 Board of Directors through the ARB's legal counsel, in conjunction with the TLO. The TLO

will report the complaint to the Board of Directors, as part of the monthly report at which time the Board of Directors will schedule an agenda action item to determine if removal is warranted.

Not later than the 90th day after the date the Board of Directors learn of a potential ground for removal, shall remove the ARB member, or find by official action that the ARB member's removal is not warranted.

If the Board of Directors, by majority vote find that an ARB member is in violation of condition (1) and/or (2) and/or (3), the Board of Directors will notify the parties, through their TLO, with assistance from the District's legal counsel, acting in conjunction with the ARB's legal counsel, of the removal of the member. If such action is taken by the Board of Directors, the TLO will also advise the ARB Chairman, in writing.

"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 of Directors include the following attendance requirements as a part of the ARB appointment process:

If an ARB member has three (3) unexcused absences for any ARB called meeting, training, workshop, and/or request for service on hearing panels per calendar year, the Board of Directors, by majority vote, have grounds for removal, as described in condition (2).

If the ARB member presents reasons for his/her absences, the Board of Directors will consider those reasons in the enforcement of this policy.

Sufficient reasons for lack of attendance may include, but not be limited to, death in the immediate family, sickness of individual or family member, and request for judicial service for jury duty, summons for court appearance or other personal related incidents acceptable to the Board of Directors.

Additionally, ARB members appointed for service to the ARB must serve at least 60% 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, have grounds for removal, as described in condition (2).

In determining good cause, the Board of Directors 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 of Directors will be provided an attendance report from the District's Director of ARB & Agent Services, and/or an Officer of the ARB each year, after the August hearing docket is concluded, but before the Board of Directors appoint members for the following year.

Additional Instructions from the Board of Directors:

The Board of Directors desire that all ARB hearings be fair and unbiased for all parties, and that the ARB shall conduct its business in compliance with the Comptroller's Model Hearing Procedures and the Texas Property Tax Code.

New ARB members being appointed to their initial term and returning 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.

Date Adopted: September 24, 2009
Resolution #: 2009-14

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

Date Amended: April 25, 2024
Resolution #: 2024-86