

CHILDRESS COUNTY APPRAISAL DISTRICT

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**APPRAISAL REVIEW BOARD INFORMATION, REQUIREMENTS, AND  
APPLICATION FOR SERVICE**

**Appointments and Terms of Office**

The appraisal review board is established for each appraisal district.

The Appraisal Review Board hears protests from taxpayers and challenges from the taxing units on the proposed records submitted by the Chief Appraiser.

The ARB members are appointed by the local administrative judge. The CCAD ARB shall consist of a minimum of 3 and a maximum of 7 members, but always having an odd number of members, by resolution by the BOD, who serve two-year staggered terms. The statutory minimum is three members. Terms begin January 1<sup>st</sup> of the year following appointment, unless the appointment is to fill a vacancy. Terms of office are set out by the local administrative judge. In order to comply with the term of office requirement, the local administrative judge shall appoint as close to one-half of the members as possible for two-year terms and as close to one-half of the members as possible to one-year terms. A vacancy on the board is filled in the same manner for the unexpired portion of the term.

The local administrative judge will strive for representation for all areas of the County, taxing units and profession.

**Eligibility**

Section 6.142 of the Texas Property Tax Code states:

(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 of by consanguinity or within the second degree by affinity, as determined under Chapter 573, Government Code, to a member of:

(A) the appraisal district's board of directors; or

(B) the appraisal review board.

(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 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.

Section 6.413 of the Texas Property Code addresses interest in certain contracts are prohibited:

(a) An individual is not eligible to be appointed to or 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 a taxing unit that participates in the appraisal district.

(b) A taxing unit 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 ten percent (10%) of the voting stock or shares of the business entity; or

(2) the individual or 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.

### **Training Requirements:**

An individual may not serve or participate in any hearings until the individual has completed an ARB training course authorized by the Comptroller of Public Accounts. A certificate will be issued by the Comptroller showing you have completed the training. New ARB members will need to complete the entire training course and returning ARB members will need to take the shorter advanced course. If an ARB member is appointed after the Comptroller has offered ARB training courses for that year, the law does allow that a member may serve and participate in the hearings as long as the course is completed the next time offered by the Comptroller Office.

You may not serve on the ARB if you have not completed the required mandatory training for public officials concerning the **Open Meetings Act and the Public Information Act**. This requires one hour for the Open Meetings Act and one hour for the Public Information Act. This training is offered by the Office of the Attorney General. These are free training videos which can be accessed on the Attorney General's website. Newly appointed members to the appraisal review board will have 90 days to complete the required training. Refreshers courses are not required. At the end of each video there is a number that will need to be used at the Web site of the Attorney General to print off a certificate of completion. The CCAD will need a copy of this certificate on record.

**Compensation**

Each ARB member will be paid \$150.00 per meeting. Any out-of-town travel will include the \$150.00 per day, reimbursement of mileage, meals and lodging.

**Oath of Office**

All newly appointed and reappointed ARB members must sign a Statement for Officers not appointed by the Governor Form 2201 and the Oath of Office Form 2204. These forms are from the Secretary of State Statutory Documents Section. The Statement must be signed first before taking the Oath of Office. These forms must be signed before beginning a term January 1<sup>st</sup> before any official action can take place. The ARB must take and sign the oath before a notary public, county clerk, judge or other official authorized to administer oaths of office.

**Powers and Responsibilities**

The ARB officers will be decided by the local administrative judge.

Rules of order and procedure are adopted.

Meet and examine the appraisal records within 10 days after the date the chief appraiser submits the appraisal records to the ARB.

Resolving disputes and approving appraisal records:

1. The chief appraiser submits the appraisal records to the ARB by May 15<sup>th</sup>;
2. The ARB hears and determines taxing unit challenges;
3. ARB hears and determines taxpayer protests;
4. ARB issues “change orders” directing the chief appraiser to make changes in the appraisal records and sends these to the chief appraiser and to each protesting taxpayer or challenging taxing unit;
5. Approves the appraisal records by July 20<sup>th</sup>; and the chief appraiser Certifies the values to each taxing unit by July 25.
6. Keeps records of all meeting in complying with the Public Information Act and the Open Meetings Act.

**APPLICATION TO SERVE ON THE APPRAISAL REVIEW BOARD  
OF THE CHILDRESS COUNTY APPRAISAL DISTRICT**

NAME: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

MOBILE #: \_\_\_\_\_ LANDLINE#: \_\_\_\_\_

EMAIL ADDRESS: \_\_\_\_\_

PROFESSION: \_\_\_\_\_

HOW LONG HAVE YOU LIVED IN CHILDRESS COUNTY? \_\_\_\_\_

ARB hearings begin as early as the middle of May (15th) and conclude on or before the end of July (25th). You may be required to work eight (8) hours or more per day for an extended time. The average time period is one day during May and possibly 5 to 10 days during June and July. There may be additional days later in the year. Regular meetings will be normally be held two or three times a year and supplemental hearings will be held as needed. If you have commitments during this time period that may interfere with your service, please indicate below:

\_\_\_\_\_  
\_\_\_\_\_

Once appointed, would you be willing to resign your position as an ARB member if you discover that due to business or other commitments you would no longer be able to serve on the days required during the ARB process?

Yes \_\_\_\_\_ No \_\_\_\_\_ If no, please explain: \_\_\_\_\_

OPTIONAL: Why do you want to serve on the appraisal review board and what knowledge/experience do you have that will be beneficial to the appraisal review board hearings and procedures?

\_\_\_\_\_  
\_\_\_\_\_

Do you have knowledge of and understand prevailing market conditions and trends in the district? \_\_\_\_\_

Do you have any knowledge that anyone related to you does business in the appraisal district as a paid property tax agent or as a fee appraiser whose work involves property taxes?

No: \_\_\_\_\_ Yes: \_\_\_\_\_ If yes, please explain: \_\_\_\_\_

Does your spouse hold any substantial interest in any company doing business with the appraisal district of which you have knowledge? Yes: \_\_\_\_\_ No: \_\_\_\_\_

If yes, please explain: \_\_\_\_\_

Do you have any knowledge that you owe delinquent taxes for more than 60 days after you know or should have known of the delinquency? Yes: \_\_\_\_\_ No: \_\_\_\_\_

If yes, please explain: \_\_\_\_\_

Have you ever served on an appraisal review board? Yes: \_\_\_\_\_ No: \_\_\_\_\_

If yes, please explain: \_\_\_\_\_

Have you been a resident of the Childress County Appraisal District for the past two years? Yes \_\_\_\_\_ No \_\_\_\_\_

Are you currently employed by a taxing unit? Yes: \_\_\_\_\_ No: \_\_\_\_\_

If yes, which taxing unit and what is your position? \_\_\_\_\_

Have you ever been employed by a taxing unit? Yes: \_\_\_\_\_ No: \_\_\_\_\_

If yes, which one, how long, what position, and last date of your employment:

\_\_\_\_\_

Have you ever served as an **elected** or **appointed** official for a taxing unit?

Yes: \_\_\_\_\_ No: \_\_\_\_\_

If yes, which one, how long, position, and last date/year served? \_\_\_\_\_

\_\_\_\_\_

Have you ever served on a board or council for a taxing unit? Yes: \_\_\_\_\_ No: \_\_\_\_\_

If yes, which one, position, and last date/year you served? \_\_\_\_\_

\_\_\_\_\_

Have you ever worked for the state comptroller's office or an appraisal district?

Yes: \_\_\_\_\_ No: \_\_\_\_\_ If yes, which department and when? \_\_\_\_\_

Are you related to any members of the Childress County Appraisal District Board of Directors or to any member of the Childress County Appraisal District staff?

Yes: \_\_\_\_\_ No: \_\_\_\_\_

Are you presently involved as a tax consultant representing property owners in ad valorem tax matters? Yes: \_\_\_\_\_ No: \_\_\_\_\_

Have you ever been involved as a tax consultant representing property owners on ad valorem tax matters? Yes: \_\_\_\_\_ No: \_\_\_\_\_ If yes, when? \_\_\_\_\_

Have you ever had an appointment of agent filed with Childress County Appraisal District representing a property owner in tax matters? Yes: \_\_\_\_\_ No: \_\_\_\_\_

Have you ever appeared before **ANY** appraisal review board for compensation? Yes: \_\_\_\_\_ No: \_\_\_\_\_

Are you presently related to any individual who is engaged in the business of appraising property for compensation within the Childress County Appraisal District? Yes: \_\_\_\_\_ No: \_\_\_\_\_

Are you presently related to any individual who represents property owners for compensation in proceedings involved with Childress County Appraisal District? Yes: \_\_\_\_\_ No: \_\_\_\_\_

Are you presently employed by a company or firm or do you represent a company or firm for compensation in proceedings involved with Childress County Appraisal District? Yes: \_\_\_\_\_ No: \_\_\_\_\_

Are you, or a business entity in which you have a substantial interest, a party to a contract within the Childress County Appraisal District? Yes: \_\_\_\_\_ No: \_\_\_\_\_

Are you, or a business entity in which you have a substantial interest, a party to a contract with one of the taxing units participating in the appraisal district? Yes: \_\_\_\_\_ No: \_\_\_\_\_

Are you presently involved in a contractual arrangement with one of the taxing units who participate in the Childress County Appraisal District? Yes: \_\_\_\_\_ No: \_\_\_\_\_

Is your spouse or spouse's business involved in a contractual arrangement with the Childress County Appraisal District or one of the taxing units participating in the appraisal district? Yes: \_\_\_\_\_ No: \_\_\_\_\_

**If you have experience or education in the following areas, please so note below and list any designations held:**

Real Estate Appraisal: Yes: \_\_\_\_\_ No: \_\_\_\_\_

Real Estate Sales: Yes: \_\_\_\_\_ No: \_\_\_\_\_

Real Estate Sales License? Yes: \_\_\_\_\_ No: \_\_\_\_\_

Real Estate Broker License: Yes: \_\_\_\_\_ No: \_\_\_\_\_

Banking Finance: Yes: \_\_\_\_\_ No: \_\_\_\_\_

Accounting Background/CPA: Yes:\_\_\_\_\_ No:\_\_\_\_\_

Insurance? Yes:\_\_\_\_\_ No:\_\_\_\_\_ Designation?\_\_\_\_\_

Law? Yes:\_\_\_\_\_ No:\_\_\_\_\_ Degree/Practicing Attorney?\_\_\_\_\_

Engineering: Yes:\_\_\_\_\_ No:\_\_\_\_\_ Designation?\_\_\_\_\_

Utilities Service: Yes:\_\_\_\_\_ No:\_\_\_\_\_ Designation?\_\_\_\_\_

Government: Yes:\_\_\_\_\_ No:\_\_\_\_\_ Designation?\_\_\_\_\_

Tax Assessor/Collector: Yes:\_\_\_\_\_ No:\_\_\_\_\_ Designation?\_\_\_\_\_

Other (please specify):

\_\_\_\_\_  
\_\_\_\_\_

Do you hold any other professional designations or certifications not listed above?

Yes:\_\_\_\_\_ No:\_\_\_\_\_ If yes, please list:\_\_\_\_\_

If you are actively involved in the real estate profession, is your area of expertise in commercial, industrial, or residential real estate? Please list:\_\_\_\_\_

\_\_\_\_\_

Do you have a working knowledge of income statements, rent rolls, etc?

Yes:\_\_\_\_\_ No:\_\_\_\_\_

Are you familiar with real estate appraisal reports? Have you ever compiled the data or actually prepared such a report? Please explain\_\_\_\_\_

\_\_\_\_\_

Please list any other experiences that you may deem applicable or appropriate:\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

I, the above name applicant, do hereby certify that I have read the above attached information and that I am eligible to serve on the Childress County Appraisal District Appraisal Review Board.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

