

# **Concho Central Appraisal District**

## **Appraisal Review Board**

Steve Scott – Chairman

Stacey Sonnenberg – Secretary

Ernest Torres Jr.

### **The Appraisal Review Board Role in the Property Tax System**

The Appraisal Review Board (ARB) is the first step in a judicial process that ensures each taxpayer of their rights to obtain a fair and equitable property appraisal. The ARB is a group of citizens selected by the local administrative district judge under Subchapter D, Chapter 74, Government Code, in the county in which the appraisal district is established.

To be eligible to serve on the ARB, an individual must be a resident of the appraisal district for two or more years before taking office. No special requirements are necessary. An individual cannot serve if he or she is closely related (second degree by blood or marriage) to an individual who is in the business of appraising property for compensation for use in proceedings in the appraisal district, such as a tax agent. Additionally, if he or she is a board of director, employee or officer of an appraisal district; a governing body member, officer or employee of a taxing unit; or an employee of the Comptroller's office, he or she cannot serve. In counties having a population of more than 100,000, an individual is ineligible to serve if he or she is a former board of director, former officer or former employee of the appraisal district; served as a governing body member or officer of the taxing unit (until the fourth anniversary of the date the person ceased to serve as a member or officer); or has appeared before the ARB for compensation in the previous two years.

The ARB is a separate body from the appraisal district office, which makes decisions on appraisal matters, challenge or a correction motion and provides oversight of the appraisal role. During a taxpayer protest, the ARB listens to both the taxpayer and the chief appraiser, then makes a final decision based on the evidence presented during the hearing. ARB decisions are binding only for the tax year in question. The ARB should complete most of the hearings by July 20.

The ARB is not involved with the day-to-day operations of the appraisal office or in appraising property.

Except where it is deciding a protest, challenge or a correction motion, the ARB has no authority to change a value or correct the appraisal records directly. Only in resolving taxpayer protests can the ARB make changes or set a value on its own. Such a change only affects the property in question. Following rules adopted by the ARB, the chief appraiser may change the appraisal roll at any time to correct any inaccuracy that does not increase the amount of tax liability.