



## Montague County Tax Appraisal District

PO Box 121  
7549 State Hwy 175 N  
Montague, Texas 76251-0121

Dear Applicant:

Attached is an application for appointment to the Montague County Appraisal Review Board (ARB). The ARB, is a citizen board that meets periodically to hear property owner protests that cannot be resolved informally. The ARB will meet one day in the spring for training, 2-3 days beginning May 15<sup>th</sup> through July 25<sup>th</sup>. Additional meetings will be called if needed.

The local administrative district judge in the county in which the appraisal district is located appoints ARB members. Please complete the questions if you would like to be considered for the appointment.

The attached pages contain: Qualifications, who can serve and an application form. This is not a full-time paid position and the position does **not** have benefits. You will be paid a daily rate each day in meetings.

If you have any further questions, please call Montague CAD 940-894-6011 or Texas Comptroller Office-Property Tax Assistance Division at 800-252-9121.

### **Qualifications & Appointment (Who can serve?)**

To serve on the ARB, you must have lived in the appraisal district for at least two years before taking office. You do not need any special qualifications, but you may not serve on the board if you:

- Are related within the second degree by blood or marriage to a person engaged in appraising property for property tax purposes or a tax agent paid to represent property owners in proceedings at the appraisal district;
- Owe delinquent property taxes to a taxing unit for more than 60 days after the date the delinquency is known or should have been known, unless it is being paid under a delinquent tax installment agreement or has been deferred or abated;
- Are related within the third degree by blood or second degree by marriage to an appraisal district board member or an ARB member;
- Are an appraisal district board member, officer or employee, a taxing unit governing body member, officer or employee or a Comptroller employee; or
- Have a contract or has a substantial interest in a business that has a contract with the appraisal district or with a taxing unit served by the appraisal district.

In all counties, you also may not serve as an ARB member if you are closely related to a person who operates for compensation as a tax agent or is in the business of appraising property for property tax purposes in the appraisal district. Relatives barred are those within the second degree by consanguinity (blood) or affinity (marriage). If you knowingly violate this provision, you commit a Class B misdemeanor.

The law also bars you from ARB service if you have a contract with the appraisal district or with a taxing unit in the appraisal district. The bar applies if you or a business entity in which you have a substantial interest contract with the appraisal district or a taxing unit that participates in the appraisal district.

Like Montague, the same taxing units and the appraisal district are each prohibited from contracting with an ARB member or a business entity in which an ARB member has a substantial interest. Substantial interest is defined as either:



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- Combined ownership by the member or the member's spouse of at least 10 percent of the voting stock or shares of the business: or
- Service by the member or the member's spouse as a partner, limited partner or officer in the business entity.

You also may not serve if you hold some other paid public office. The Texas Constitution does not allow a person to hold more than one paid public office. Your legal counsel should be contacted to interpret what constitutes a paid position or whether a public officer is receiving compensation.

The Tax Code also disqualifies a person from serving on the ARB if the person owns property on which delinquent property taxes have been owned for more than 60 days after the date the person knew or should have known of the delinquency. This restriction does not apply if the person is paying the delinquent taxes under an installment payment agreement or has deferred or abated a suit to collect delinquent taxes.

In addition, although you may serve as an ARB member, you may not participate in any hearings until you have completed an ARB training course authorized by the Comptroller of Public Accounts. The Comptroller will issue a certificate indicating that you have completed the required training. If you are appointed to the ARB after the Comptroller has offered ARB training courses for that year, the law does provide that you may serve and participate in hearings as long as you complete the next Comptroller training course offered.

Finally, ARB members should be aware of laws that require mandatory training for public officials on the Texas Open Meetings Act and Public Information Act. The laws require at least two hours of open government training, consisting of a one-hour education course on the Open Meetings Act and one-hour educational course on the Texas Public Information Act.

The Open Meetings Act training requirement applies to all elected or appointed officials who routinely participate in meetings subject to the law as part of their regular duties; this includes ARB members. The Public Information Act training requirement applies to elected or appointed officials who respond to public information requests. ARB's may wish to consult with their legal counsel about whether members must take this training as well.

The Office of the Attorney General will provide free training for all public officials through both online and video courses. The attorney general's free training videos are available for viewing on their web site. ARB members have 90 days within which to complete the required training. ARB members who previously completed the open government training are not required to take "refresher" courses.



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**1. Applicant Information**

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

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

CITY: \_\_\_\_\_ ZIP: \_\_\_\_\_

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

PHONE: CELL: \_\_\_\_\_ HOME: \_\_\_\_\_

**2. Experience**

If you have experience or education in the following areas, please note the number of years or that experience: also list any designations held:

A. Real estate appraisal: \_\_\_\_\_  
(Real estate designation) \_\_\_\_\_

B. Real estate sales: \_\_\_\_\_  
(Real estate sales license) \_\_\_\_\_  
(Real estate broker license) \_\_\_\_\_

C. Banking/finance: \_\_\_\_\_  
(Accounting background/C.P.A.) \_\_\_\_\_

D. Insurance: \_\_\_\_\_  
(Designation) \_\_\_\_\_

E. Law: \_\_\_\_\_  
(Degree/Practicing Attorney) \_\_\_\_\_

F. Engineering: \_\_\_\_\_  
(Designation) \_\_\_\_\_

G. Utilities service: \_\_\_\_\_  
(Designation) \_\_\_\_\_

H. Government (specify): \_\_\_\_\_  
(Designation) \_\_\_\_\_

I. Tax assessor/collector: \_\_\_\_\_  
(Designation) \_\_\_\_\_

J. Other (please specify): \_\_\_\_\_  
(Degree/designation) \_\_\_\_\_



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### 3. Eligibility and Conflict of Interest Disclosure

In order to ensure that ARB members are impartial, the law requires that a number of limits be placed on who can serve as ARB members. Your answers to these questions will determine if you are legally eligible to serve on the ARB or not. The following statements apply when answering all the questions below:

- A "local government" is a government entity that levies property taxes, such as a county, city, school district, college district, utility district, emergency services district, or other special district.
- "Appraisal District" (CAD) refers to the Montague County Appraisal District" and to any other appraisal district in the State of Texas.
- "Governing Body" refers to the group of officials that govern a local entity such as city council, county commissioner, school board member, or board of directors.
- "Officer" refers to anyone holding an elective or appointed position for a local government, such as a governing body member, chief executive officer, judge, tax assessor collector, business manager, superintendent, etc. and includes an election judge, alternate election judge, and election clerk who serve.
- "Part time employee" includes a substitute teacher. "Contract" means an agreement of any sort.
- "Substantial interest" means any combined ownership by you and your spouse of at least 10% interest of the voting stock or shares of a business entity or that you or your partner, limited partner, or officer of the business entity.

**Please circle the correct answer.**

- |   |     |    |
|---|-----|----|
| 1. Do you reside in Montague County?  | Yes | No |
| 2. Have you resided in Montague County at least two years?                        | Yes | No |
| 3. Are you currently a member of a governing body?                                | Yes | No |
| 4. Are you an officer of a local government?                                      | Yes | No |
| 5. Are you currently employed by a local government of appraisal district?        | Yes | No |
| 6. Are you currently employed by the Texas Comptroller?                           | Yes | No |
| 7. Is anyone who is related to you by blood or marriage employed at Montague CAD? | Yes | No |
| a. If "yes", please give name and relationship _____                              |     |    |



