

## **Haskell County Appraisal Review Board**

The Haskell County Appraisal Review Board (ARB) is a group of private citizens authorized to resolve disputes between taxpayers and the Appraisal District. The ARB was created by the Texas Legislature to provide an independent judicial review of property owner protests. The ARB is a separate authoritative body and are not employees of the Haskell County Appraisal District.

ARB members are appointed by the Local Administrative District Judge of Haskell County for two-year terms.

The ARB determines property owner protests and taxing unit challenges. The ARB also determines if the Chief Appraiser has granted or denied exemptions and agricultural appraisals properly. The ARB's decisions are binding only for the year in question. The ARB hearings are normally held in July. ARB meetings are open to the public. The ARB establishes its own Procedures and Rules that govern its operations. ARB hearings and meetings are held at the Haskell County Appraisal District (Haskell CAD) office. There are 5 members of the Haskell County ARB.

Under the law, the ARB has a very specific set of duties which include:

1. Determine protests initiated by property owners;
2. Determines challenges initiated by taxing units;
3. Correct clerical errors in the appraisal records and the appraisal rolls;
4. Act on motions to correct appraisal rolls under Section 25.25 of the Texas Property Tax Code;
5. Determine whether an exemption or a partial exemption is improperly granted and whether land in improperly granted appraisal as provided by Subchapter C, D, or E, Chapter 23, Property Tax Code;
6. After it has completed substantially all protests, the ARB approves the appraisal records.

### **Would you like to be considered for service as a Haskell County Appraisal Review Board Member?**

Serving on the Haskell ARB is an excellent way to give back to your community by performing a necessary and valuable service. The ARB hearing process is an essential function of local government and gives citizens of Haskell County an opportunity to have their appraisals and exemptions as determined by the Haskell County Appraisal District reviewed by an independent Appraisal Review Board.

If you are interested in serving, applications for Appraisal Review Board members will be accepted by the Haskell County Appraisal District on behalf of the Local Administrative District Judge. Applications from third parties will not be accepted. The applications process will be open annually and continue until the current vacancies have been filled. Appointments are usually made by March 1 each year.

Mandatory training is required for all ARB members annually and must be completed before service can begin. Training is offered virtually or in person.

The ARB is a citizen board that includes 5 members to hear testimony and review evidence in order to determine property owner protests which cannot be resolved informally by the Haskell County Appraisal District.

Service on the ARB is not a full-time job, but members are compensated per diem when conducting hearings, attending ARB meetings, or attending state required ARB member education sessions. Participating in all three of these activities is mandatory.

ARB service is a full-time 8 hour per day commitment when hearings are scheduled and requires members to be available to serve all day on weekdays and occasional Saturdays during this time period.

If you would like to be considered for service on the Haskell County ARB, please take some time to read the following limitations imposed by the state legislature before filling out the ARB questionnaire. As an applicant you must meet the state mandated requirements in order to be considered:

- A resident of the County for 2 or more years;
- Not be related to anyone who represents taxpayers in property tax matters in the County;
- Not be related to anyone who works as an appraiser at the CAD;
- Not related to a member of the CAD Board of Directors;
- Not related to anyone else on the ARB;
- Owe no delinquent taxes;
- Not an employee of the CAD, the Comptroller, or a member of the CAD Board of Directors; and
- Not an employee, officer, or member of the governing body of a taxing unit in the CAD.

If you would like to serve on the Haskell County Appraisal Review Board, you may pick up an application at 604 N 1<sup>st</sup> St, Haskell, or go to [www.HaskellCAD.org](http://www.HaskellCAD.org)