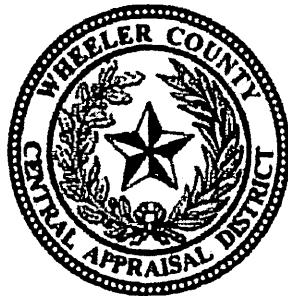


# **WHEELER CENTRAL APPRAISAL DISTRICT**



## **BOARD OF DIRECTOR'S POLICY MANUAL**

## **FORWARD**

The Wheeler Central Appraisal District is a political subdivision of the State created pursuant to Subchapter A of Chapter 6 – Local Administration, of the Property Tax Code. The district's primary responsibility is the development of an appraisal roll for use by taxing units in imposing ad valorem taxes on property in the district.

The costs of district operations, as established by an annual budget, are allocated to the various participating taxing units based upon their relative tax levy.

A majority of the taxing units entitled to vote in the selection of the board of directors have the authority to veto the appraisal district's budget and any other action of the board of directors.

## **SECTION I BOARD OF DIRECTORS**

The Wheeler Central Appraisal District is governed by a board of five directors. Directors are appointed by the entity's governing bodies as follows: **Place One** – Wheeler County, **Place Two** – Wheeler ISD, City of Wheeler, and North Hospital #1, **Place Three** – Shamrock ISD, South Hospital #2, and McLean ISD, **Place Four** – Kelton ISD and City of Shamrock, **Place Five** – City of Mobeetie and Fort Elliott CISD.

### **ELIGIBILITY**

To be eligible to serve on the Board of Directors, an individual must be a resident of Wheeler County and must have resided in the district for at least two years immediately preceding the date the individual takes office. An elected official or a member of the governing body of a taxing unit in the appraisal district may serve as a director.

An individual is prohibited from serving on the board of directors and is disqualified from employment as chief appraiser if the individual is related to a person who is in the business of appraising property for compensation for use in proceedings or represents property owners for a fee in proceedings in the appraisal district. Relatives barred are those within the second degree by consanguinity (blood) or affinity (marriage), as determined under Article 5996h, Revised Statutes.

The Chief Appraiser may not employ any individual related to a member of the board of directors within the second degree by affinity as determined under Article 5996h, Revised Statutes, or within the third degree by consanguinity as determined under Article 5996h, Revised Statutes. A person commits an offense if the person intentionally or knowingly violates this subsection.

A person is ineligible to serve on the board of directors if the individual, or a business in which the individual has a substantial interest, enters into a contract with the appraisal district or a taxing unit in the district if the contract activity is governed by the code. Substantial interest is defined as the person and person's spouse having a combined ownership of a least ten percent (10%) of the voting stock or shares of a business, or the person or person's spouse is a partner, limited partner, or an officer of a business. An appraisal district is barred from contracting with a board member or a business entity in which a board member has a substantial interest. A taxing unit is prohibited from making a tax-related contract with a member of the board of directors or a business entity in which the member has a substantial interest.

### **TERM**

Members of the board serve two-year staggered terms beginning on January 1 of the years.

### **RECALL**

The governing body of a taxing unit that appointed an individual to the board may initiate the recall of its representative. A taxing unit that appointed the board member may pass a resolution calling for the recall of that representative on the board.

## **OFFICERS OF THE BOARD**

The officers of the board shall consist of a chairman, a vice-chairman and a secretary who shall be selected by majority vote at the first regular meeting of each year. In the event of a vacancy of office, the office is filled at the first regular meeting following the vacancy.

The duties of the chairman shall include:

Presiding at board meetings;  
Along with the secretary, signing all legal instruments requiring board signature; and

Performing legal duties as required by statute, and functions as designated by the board.

The chairman may vote on any matter coming before the board except as prohibited by statute.

The duties of the secretary shall include:

Presiding at meetings in absence of the chairman;  
Along with the chairman, signing all legal instruments requiring board signature; and  
Performing legal duties as required by statute, and functions as designated by the board.

If both the chairman and secretary are absent from a meeting, the remaining members shall select a temporary presiding officer by majority vote.

## **COMPENSATION**

Members of the board may not receive compensation for service on the board, but are entitled to reimbursement for actual and necessary expenses incurred in the performance of their duties as provided by the budget adopted by the board.

## **MEETINGS**

All meetings of the board shall be held in the boardroom of the district's office facility unless a different location is designated by board action and in the notice of meeting. Meetings shall start promptly at the appointed hour or as soon thereafter as a quorum is present.

Notices of meetings shall be posted as required by law. No business shall be transacted at the meeting except that for which the meeting is called.

Special meetings or emergency meetings may be called by the chairman. A majority of the members of the board shall constitute a quorum for transaction of business.

Meetings shall be conducted in conformity to Roberts Rules of Order Revised unless otherwise directed by board policy. The board shall have the authority to hold a closed or executive session without public admittance consistent with the requirements of law.

An agenda packet outlining the agenda and providing support information shall be prepared by the chief appraiser and mailed or delivered to the members at least forty-eight (48) hours before the time of the next regular meeting if possible. The packet shall include the minutes of the previous regular meeting. The minutes of the preceding meeting shall be approved by the board and signed by the secretary. The official minutes shall be kept by the chief appraiser in the office of the appraisal district.

**Amendments {SEC. 6.06(c)}**

Per Tax Code 6.06(c) the secretary of the board of directors shall deliver a written copy of the proposed amendment change to the presiding officer of each governing body at least 30 days prior to acting on the amendment. The Wheeler CAD board of directors gives authorization to the Chief Appraiser to notify each presiding officer of the taxing entities if there is a proposed amendment change.

**CITIZEN PARTICIPATION [SEC. 6.04(D), (E), (F) AND (G)]**

It shall be the policy of the board of directors to allow opportunities for the public to speak to the board on any issue under its jurisdiction. The agenda for the order of business for all regular meetings shall include an item to allow receipt of citizens' input on appraisal district policies and procedure.

The board of directors shall provide reasonable access to the board for a person who does not speak English or who has a physical, mental, or development disability. Citizens will not be permitted to enter into discussion or debate as other agenda items are being considered by the board.

**AUTHORITY OF THE BOARD**

The board of directors shall establish general policies in keeping with the wishes of the community and the requirements of State law. Members of the board of directors shall exercise the authority of office only when acting as a board legally in session. The board shall not be bound by any statement or action on the part of an individual member. No individual member of the Board may exercise authority with respect to the operation of the District or services of District employees by virtue of his status as a Board Member.

## **DUTIES OF THE BOARD OF DIRECTORS**

### **ESTABLISHMENT OF AN APPRAISAL OFFICE (SECTION 6.05)**

The administrative offices of the district shall be located at 402 S. Main, Wheeler, TX 79096 to perform its duties and serve the public.

#### **I. APPOINTMENT OF CHIEF APPRAISER (SECTION 6.05)**

As provided by state law, the board selects the Chief Appraiser, who will serve at the pleasure of the board. The Chief Appraiser manages and directs the operations of the CAD. The board does not participate in the appraisal function itself nor does the board direct the activities of CAD employees. CAD employees work under the supervision of the Chief Appraiser, who is responsible for hiring and terminating employees. However, on occasion, the board may be compelled to directly take up issues related to CAD personnel if those issues relate to alleged violations of Civil Rights or threatened litigation.

The board shall provide for an annual performance review of the chief appraiser. The chief appraiser is an officer of the appraisal district for purposes of the nepotism law, Article 5996a, Revised Statutes. An appraisal district may not employ or contract with an individual or a spouse of an individual who is related to the chief appraiser within the first degree by consanguinity or affinity as determined under Article 5996h, Revised Statutes.

#### **II. QUALIFICATIONS FOR CHIEF APPRAISER**

- a. Must be registered with the Texas Department of License and Regulations
- b. Must have 2 years college or experience equivalency in business management, real estate, or tax related fields
- c. Must be able to work with the public well and have administrative abilities
- d. Must be able to perform the duties listed in the written job description for Chief Appraiser

#### **III. PROCEDURES FOR HIRING A CHIEF APPRAISER**

- a. The board may consider hiring the Chief Appraiser in-house.
- b. The board may send out notification of a job opening for Chief Appraiser to Appraisal Districts in the area or statewide.
- c. The board may send notification to the professional organizations, TAAO and TAAD for printing in their publications as well as local newspapers.
- d. The board will post notification at the appraisal office in Wheeler County.
- e. The board will review all applications and call any applicants for an interview with the board.
- f. After all interviews the board will make a decision on the most qualified applicant and notify that person as well as the others who applied.

#### **IV. DISQUALIFICATION OF CHIEF APPRAISER**

Owing delinquent property taxes disqualifies a person from serving as chief appraiser. A person is ineligible to be appointed as a chief appraiser if he or she owns property on which delinquent property taxes have been owed for more than 60 days after the date the person knew or should have known of the delinquency. This qualification does not apply if the person paying the delinquent taxes under an installment payment agreement or has deferred or abated a suit to collect the delinquent taxes.

A person is also disqualified from employment as the chief appraiser if the person is related with the second degree by consanguinity or affinity to a person who appraises property for compensation for use in proceedings before the appraisal district's appraisal review board or who represents property owners for compensation before the appraisal district's appraisal review board.

A chief appraiser who remains employed knowing he or she is related in this manner to an appraiser or tax representative commits Class B Misdemeanor.

The chief appraiser is required by law to register with the Texas Department of Licensing and Regulation (TDLR) and have attained or be working toward a Registered Professional Appraiser (RPA) designation and complete the Chief Appraiser Training Program as stated in the Occupations Code 1151.164 effective 6/18/2005.

#### **V. EVALUATION OF THE CHIEF APPRAISER**

The board shall conduct a written yearly evaluation of the Chief Appraiser. This will be done during the August board meeting. More frequent evaluations may be conducted if the board deems additional evaluations advisable, for any reason. The board shall determine both the format and procedures for the evaluation of the Chief Appraiser. The ASR approved the form for such measures.

At a minimum, the evaluation will denote areas of strength, weaknesses and what, if any, corrective action is required on the part of the Chief Appraiser. The board will communicate the outcome of the evaluation to the Chief Appraiser, in writing. The Chief Appraiser shall maintain the personnel file resulting from board evaluations.

#### **VI. APPROVAL OF BUDGET (SECTION 6.06)**

The chief appraiser, prior to June 15 of each year, shall prepare a preliminary budget and deliver copies to each board member and each participating taxing unit, with a request for their comments and recommendations. Per Tax Code 6.06(b) the secretary of the board of directors shall deliver a notice of hearing on the proposed budget to the presiding office of each governing body at least 10 days before the hearing. The Wheeler CAD board of directors authorizes the chief appraiser to deliver these documents to the participating taxing units.

The board shall consider and adopt the annual budget before September 15 of each year, after giving notice to the public and taxing units and conducting a public hearing as required by law. The governing units and Chief Appraiser agree that Taxing Unit

allocations will be due quarterly beginning in January of each current year per sec. 6.06 (e) and the Board of Directors choose to waive the penalty and interest on a delinquent payment per sec. 6.06 (k).

#### **VII. ANNUAL FINANCIAL AUDIT (SECTION 6.063)**

The board shall contract for an annual audit by an independent certified public accountant. A copy of the audit report shall be delivered to the presiding officers of the county, cities, and schools participating in the district.

#### **VIII. DESIGNATION OF DEPOSITORY (SECTION 6.09)**

The board shall solicit bids for the district depository at least once every four years and shall designate the institution(s) that offer the most favorable terms and conditions for the handling of district funds. The depository agreement shall be for a two-year term, renewable for an additional two years. Funds must be secured in the manner provided by law.

#### **IX. COMPETITIVE BIDDING REQUIREMENTS (SECTION 6.11)**

The board may not make a contract requiring an expenditure of more than \$25,000 unless the proposed contract is submitted to competitive bidding. The board is subject to the same requirements and has the same powers regarding bidding matters as apply to cities under Chapter 252, Local Government Code. Exempt from this requirement are those items listed in Section 252.022 of this code.

#### **X. APPOINTMENT OF AGRICULTURAL ADVISORY BOARD (SECTION 6.12)**

The chief appraiser, with the advice and consent of the board, shall appoint an agricultural advisory board to advise the chief appraiser on the valuation and use of agricultural land. The advisory board must consist of three or more members. One member must represent the Farm Services Agency, formerly known as the county agricultural stabilization and conservation service. The other members must own agricultural or timberland that qualifies for productivity valuation under Article VIII, Sections 1-d or 1d-1, of the Texas Constitution, and they must have resided in the appraisal district for at least five years. Appraisal district officers and employees are ineligible to serve. The advisory board is required to meet at least three times a year. Members will serve two-year, staggered terms and may not be compensated.

#### **XI. APPOINTMENT OF APPRAISAL REVIEW BOARD (SUBCHAPTER C OF CHAPTER 6 – LOCAL ADMINISTRATION, TAX CODE)**



The appraisal review board shall consist of five members who serve two-year terms, three of whom shall be appointed one year and two the following year. All applications submitted to the appraisal district or to the appraisal review board from persons seeking appointment as a member of the appraisal review board shall be delivered to the local administrative district judge. The appraisal district may provide the local administrative judge with information regarding whether an applicant for appointment to or a member of the board owes any delinquent ad valorem taxes to a taxing unit participating in the appraisal district. A local administrative district judge may make appointments to the board directly and notify appointees to the board of their appointment.  
[Sec.6.41(d)]

## **XII. APPRAISAL CONTRACTS [SECTION 25.01(B) AND (C)]**

The board, with the approval of the chief appraiser, may contract with private appraisal firms to perform appraisal services for the district.

# **SECTION II GENERAL POLICY FOR PUBLIC ACCESS TO BOARD OF DIRECTORS**

## **ADDRESSING THE BOARD**

It is the policy of the board of directors to provide the public with a reasonable opportunity to address the board on the subject of the policies and procedures of the appraisal district and on any issue under the board's jurisdiction. Generally, the board's statutory duties are:

- Adopting the district's annual operating budget;
- Contracting for necessary services;
- Hiring the chief appraiser and assigning responsibilities to the position;
- Making general policy regarding the operation of the appraisal district;
- Appointing appraisal review board members.

At each regularly scheduled meeting, the chairman of the board shall announce that each person wishing to address the board on such policies, procedures or issues may have five (5) minutes in which to do so. The board may vote to expand any person's time for speaking. If a large number of persons wish to speak to the board, the board may vote to reduce each person's time for speaking as may be reasonably necessary to allow the board to complete its business and adjourn the meeting at a reasonable time. The board may refuse to hear any person who attempts to speak on a subject unrelated to the policies and procedures of the appraisal district. [Section 6.04(d), Tax Code.]

If a person who does not speak English or who communicates by sign language wishes to address the board at a meeting, and that person is unable to provide an interpreter, the individual should notify the Chief Appraiser in writing at least three (3) business days prior to the meeting, and earlier if possible.

Upon receiving such a notice, the Chief Appraiser shall arrange to have an interpreter at the meeting. [Refer to Section 6.04(e), Tax Code.]

If a person has a disability and needs assistance to enter the appraisal district office building and board room, the individual should notify the chief appraiser in writing at least three (3) business days prior to the meeting. [Refer to Section 6.04(e), Tax Code.]

## **ACCESS BY DISABLED PERSONS**

The chief appraiser has provided the following for disabled persons:

- Parking spaces for the handicapped and wheelchair accessible ramp located on the north side of the building.
- Restrooms accessible to and equipped for the handicapped.
- Access to all public areas of the district's office.

## **POLICIES FOR RESOLVING COMPLAINTS (SECTION 6.052)**

A. The Board will consider complaints about itself, the Appraisal District, the Appraisal Review Board, or any of the following, if the action which is the subject of the complaint was taken in such person's official capacity:

a member of the Board of Directors;

a member of the Appraisal Review Board;

the Chief Appraiser;

any employee of the Appraisal District, and

any private person or firm who, by contract, performs governmental functions for the Appraisal District.

B. A complaint may be filed with the Board by any of the following persons or entities:

an owner of taxable property in the Appraisal District;

a taxing unit for which the Appraisal District appraises property;

the Appraisal Review Board or any member thereof;

the Chief Appraiser, or

any employee of the Appraisal District

C. A complaint must be filed in writing and addressed to the Chairman of the Board, or the Board itself.

- D. Consideration will be given to written complaints on any matter within the jurisdiction of the board of directors, except that a complaint may not be addressed to any of the grounds for challenge and protest before the appraisal review board as set out in Sections 41.03 and 41.41, Tax Code. The board's deliberations at its meetings with respect to complaints shall occur in open session or executive session, as authorized by the Texas Open Meetings Act, Article 6252-17, Texas Revised Civil Statutes.
- E. The Chairman of the Board at any time may refer a complaint received since the Board's last regular meeting to the Appraisal District for investigation.
- F. At each regular meeting, the Board shall request that the Appraisal District report on the status of all the pending complaints which have previously been referred by the Board, or by its Chairman. The Board shall take the actions it may deem reasonable and appropriate to resolve a complaint. With respect to each complaint received since its last regular meeting, the Board shall either take some action to resolve the complaint, or refer the complaint to the Appraisal District for investigation. If such a complaint has already been referred to the Appraisal District by the Chairman, the Board shall either take some action to resolve that complaint, or ratify the Chairman's decision to refer it to the Appraisal District.
- G. No employee or official of the Appraisal District or Appraisal Review Board shall be sanctioned or disciplined in any manner by the Board in response to a complaint without being given an opportunity to be heard by the Board at one of its meetings. The Board may also allow the complaining party to appear before it.
- H. The Board's deliberations at its meetings with respect to complaints, shall occur in open session or executive session as authorized by the Texas Open Meetings Act. Article 625217 Texas Rev. Civ. Stats.
- I. In response to each complaint referred by the Board, or by the Chairman, the Appraisal District shall investigate the validity of the complaint, and after conducting an investigation, make a recommendation to the Board. They shall report to the Board at its meeting on the result of the investigation and their recommendation.
- J. Each employee and official of the Appraisal District shall cooperate fully with any investigation being conducted.
- K. When a complaint is pending, at least once each calendar quarter, the Board shall notify the parties to the complaint (both the complaining party and the party against whom the complaint is filed) in writing of the status of the complaint unless such notice would jeopardize an undercover investigation. The Appraisal District shall prepare proposed notices for consideration by the Board, and shall deliver the notices approved by the Board.

## **RECOMMENDED MEANS OF DISTRIBUTING PUBLIC INFORMATION ABOUT THE BOARD OF DIRECTORS AND ABOUT COMPLAINTS**

The Wheeler Central Appraisal District, like other Texas appraisal districts, has two distinct boards working in conjunction with it; the board of directors and the appraisal review board.

The board of directors is the board ultimately responsible for governing the appraisal district. It consists of five (5) people selected by the taxing units for which the appraisal district appraises property; e.g., cities, school districts, and the county. The directors serve two-year staggered terms. The board of directors is responsible for approving the district's major administrative and financial decisions. The board of directors, for example, approves the district's budget and makes decisions concerning major contracts. The board of directors also selects the district's chief appraiser and the members of the appraisal review board. The board of directors, however, does not take an active roll in the appraisal of properties. Properties in the appraisal district are appraised by the chief appraiser and their staff. If a property owner has a complaint about the appraisal of his property in a particular year, he should discuss that problem with the appraisal district's staff, or file a formal protest before the appraisal review board.

The appraisal review board is responsible for hearing and resolving protests from property owners concerning appraisal of their properties. The appraisal review board's duties and a property owner's right to protest the appraisal of his property are more thoroughly explained in the pamphlet called Taxpayers' Rights, Remedies and Responsibilities available at the appraisal district's office.

While the Appraisal Review Board considers protests about the appraisals of particular properties, the Board of Directors considers other types of complaints from property owners and taxing units. If a property owner has a complaint about the Appraisal District, Appraisal Review Board or any official or employee of the Appraisal District, the property owner should set that complaint out in writing addressed to the Board of Directors. The Board will typically refer that complaint to the Appraisal District who will investigate the matter and report to the Board at a meeting. The Board will consider the matter and take the reasonable and appropriated steps necessary to resolve it. The Board will notify the property owner of the status of his complaint at least once each calendar quarter, and will notify the property owner of the final resolution of the complaint.

## **SECTION III DISTRICT ADMINISTRATION**

The chief appraiser is the chief administrator of the appraisal office. Appointed by the board of directors, the chief appraiser serves at the pleasure of the board and is directly accountable to the board in the discharge of duties and responsibilities.

All other personnel of the appraisal office are employed by and accountable to the chief appraiser. The chief appraiser may delegate authority to his employees.

## **DUTIES AND RESPONSIBILITIES OF THE CHIEF APPRAISER**

The chief appraiser coordinates and implements the goals and objectives established by board policy, provisions of the Property Tax Code, and other applicable laws and rules. The chief appraiser's responsibilities include numerous statutory responsibilities related to the development of appraisal rolls and for the administration of the appraisal office. Additionally, the chief appraiser is assigned duties by the board of directors necessary for conduct of board duties and implementation of board policy. The chief appraiser shall:

- a. Establish a comprehensive program for conduct of all appraisal activities and keep the board informed on the progress.
- b. Develop and implement sound administrative procedures for conduct of all district functions.
- c. Develop and implement an effective financial management system and provide reports to the board to allow evaluation of the district's fiscal affairs.
- d. Develop and implement an effective internal budget development system and prepare proposed appraisal and collection budgets by June 15 of each year.
- e. Serve as the district's spokesperson in providing information to news media, taxing units, and the general public on the operations of the appraisal district and provisions of the property tax laws.
- f. Prepare the agenda for each board meeting, attend all meetings, and provide staff recommendations for all appropriate board actions.
- g. In conjunction with district counsel, provide recommendations for board action on litigation.
- h. Develop and implement a personnel management system for job assignments, evaluations, hiring, staff policy and personnel related matters.
- i. Employ and compensate professional, clerical and other personnel as provided by the budget.
- j. Be entitled to appeal an order of the appraisal review board determining a taxpayer protest as provided by Subchapter C, Chapter 41 of the Tax Code (Sec. 42.02).

## **SECTION IV APPRAISAL REVIEW BOARD**

The appraisal review board is responsible for the local administrative hearing of taxpayer protests and taxing unit challenges. (Secs. 6.41 through 6.43)

### **SELECTION**

Members of the appraisal review board are appointed by the local administrative district judge.

### **ELIGIBILITY**

To serve on the appraisal review board an individual must be a resident of the appraisal district and must have resided in the district for at least two (2) years. A member of the board of directors or an officer or employee of the State Comptroller's Office, the appraisal office, or a taxing unit is ineligible to serve.

An individual is ineligible to serve if the individual is related within the second degree by consanguinity or affinity, as determined under Article 5996h, Revised Statutes, to an individual who appraises property for compensation for use in proceedings or representing property owners for compensation in proceedings in the appraisal district.

An individual is ineligible to serve 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 with a taxing unit that participates in the appraisal district. An individual is considered as having substantial interest in a business entity if:

the combined ownership of the individual and the individual's spouse is at least 10 percent of the voting stock or shares of the business entity; or

the individual or the individual's spouse is a partner, limited partner, or officer of the business entity.

"Business entity" means a sole proprietorship, partnership, firm, corporation, holding company, joint-stock company, receivership, trust, or other entity recognized by law.

### **TERMS**

Members shall serve two-year, staggered terms with terms of as close to one-half of the members as possible expiring each year. An individual who has served for all or part of three (3) previous terms on the appraisal review board is ineligible to serve on the appraisal review board.

## COMPENSATION

Appraisal review board members shall be compensated as set by the board of directors and as provided by the appraisal districts' budget.

## DUTIES AND RESPONSIBILITIES

The appraisal review board is statutorily responsible for the hearing and determination of taxpayer protests and taxing unit challenges.

The chief appraiser may delegate appraisal office staff to provide clerical assistance to the appraisal review board.

The appraisal review board shall adopt rules of procedure.

## SECTION V DEFINITIONS

References in this policy to "Section" are to the sections of the Texas Tax Code and references to "Articles" and "Revised Statutes" are to the Revised Statutes of the State of Texas.

## SECTION VI CONFLICT WITH STATUTES

In the event of a conflict between the terms of this policy and a statute or code provision, the statute or code provision shall prevail.

## SECTION VIII PERIODIC REVIEW

The policies stated herein shall be subject to periodic review by the Board of Directors.

Adopted this 8<sup>th</sup> day of February, 2023 by the Board of Directors of the Wheeler Central Appraisal District.



Chairman, Board of Directors



Board of Directors

**ADDENDUM**

**APPRAISAL REVIEW BOARD  
SELECTION CRITERIA**



## Qualifications

A person must reside in the appraisal district for at least two years before taking office.

A person may not serve if he/she is:

- a. A current appraisal district director;
- b. A current employee or the chief appraiser of the appraisal district;
- c. A current board member, employee or officer of a taxing unit served by the appraisal district; or
- d. A current employee of the Comptroller of Public Accounts.
- e. In addition to the statutory qualifications, the board of directors has adopted a resolution that required appraisal review board members to attend 75 percent of scheduled meetings of that board to continue to qualify for service.
- f. A person may not serve on the appraisal review board if that person owns property on which delinquent taxes are owed 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 agreement or has deferred or abated a suit to collect delinquent taxes.
- g. An ARB member may not participate in any hearings until he/she has completed the ARB training courses authorized by the Property Tax Assistance Division of the Comptroller of Public Accounts (PTAD). New board members must attend the introductory training course conducted by PTAD. All other ARB members must annually attend the advanced ARB Training Seminars conducted by the PTAD. Certificates issued by the PTAD must be filed with the chief appraiser upon completion. Persons who are appointed to the ARB after the PTAD has offered ARB training courses for that year may participate in hearings as long as the training course is completed as soon as it is offered again.