## APPRAISAL REVIEW BOARD

# Appraisal Review Board (ARB) Meetings

Beginning in January, the ARB will meet on the third Wednesday of each month. (Except in May, June, and July) Meetings are held at the offices of Denton CAD.

ARB reappraisal hearings will start on a daily basis, as needed, from late May until the appraisal roll is approved usually in late July. Meetings will normally be from 8:00 A.M. to 5:00 P.M. Currently the ARB meets one night a week in May, June and July.

#### **Qualifications**

To serve on the ARB, you must have lived in Denton County for at least two years before taking office. You don't need any special qualifications. The Comptroller's office will provide a course for training ARB members. All ARB members must complete the course to participate in ARB hearings.

#### Persons Ineligible

- 1. Those who have served all or part of three previous terms on the ARB.
- 2. Current or former members of the board of directors, officers, or employees of the appraisal district.
- 3. Those who serve or have served as a member of the governing body or officer of a taxing unit for which the appraisal district appraises property, until the 4<sup>th</sup> anniversary of the date the person ceased to be a member or officer. (Our attorney has interpreted an officer to be a member of a Planning and Zoning Board, a member of a Zoning Board of Adjustments, an election official or any other officer that has decision-making authority for any entity that the Appraisal District serves.).
- 4. Those who have ever appeared before the ARB for compensation or if a relative appears, or their work product is used before the ARB for compensation.
- 5. Employees of the Comptroller's Office or a taxing unit.
- 6. Those who contract with the appraisal district or with a taxing unit that participates in the appraisal district. Also, if the person or a business entity in which the person has substantial interest contracts with the appraisal district or a taxing unit that participates in the appraisal district.
- 7. Those with Delinquent Property Taxes.

# Appointment

The Board of Directors will appoint ARB members by a majority vote and record their decision in a resolution. Terms begin January 1, 2008. Members serve two-year staggered terms; approximately half of the member's terms expire each year.

## ARB Compensation

The ARB receives \$87.50 for a half day or \$175.00 for all day.