

COMAL APPRAISAL REVIEW BOARD



2021 Policy and Procedure Manual

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ARB Membership. [Tax Code Section 5.103(b)(12), (15), and (16)]

1. Administration of ARB Appointments

ARB members have no statutory role in the process for the administration of applications or requests for appointment for membership on the ARB. If an individual is contacted by an ARB member regarding requesting an appointment to the ARB, the member must direct the individual to the person designated to receive applications or requests for ARB appointment.

2. Conflicts of Interest

Each ARB member must ensure that he or she does not have any conflict of interest that results in ineligibility to serve on the ARB or that restricts or prohibits the ARB member's participation in ARB activities, such as participation in the determination of a taxpayer protest. An ARB member must promptly report any conflict of interest to the ARB chair in addition to any other individual or entity as may be provided by law. The chair must ensure prompt notification of reported conflicts of interest to the appropriate individuals.

If an ARB member discovers before or during a protest hearing that a conflict of interest exists, the member cannot participate in a protest hearing. If the conflict exists due to the provisions of the Local Government Code Chapter 171, the member must file an affidavit with the ARB secretary. The affidavit must be filed as soon as the conflict is identified, even if it requires a delay in the conduct of the hearing. If the conflict arises from Tax Code Section 41.69, the ARB member does not have to file an affidavit but must recuse himself or herself immediately from the hearing and report the conflict to the ARB chair or secretary.

ARB members must remember that while Local Government Code Chapter 171 addresses matters of "substantial interest," Tax Code Section 41.69 applies to any protest in which an ARB member has interest (i.e. there is no requirement under Tax Code Section 41.69 that the interest be substantial). While a conflict of interest under Local Government Code Chapter 171 may not prohibit an ARB member from participation in a protest, Tax Code Section 41.69 may still prohibit participation. If an ARB member has a question as to whether he or she has a conflict of interest that might

prohibit his or her involvement, the member must immediately contact the ARB chair to address the matter.

In the recusal process, the ARB member cannot hear the protest, deliberate on the protest or vote on the matter that is the subject of the protest.

3. Ex Parte and Other Prohibited Communications

ARB members must not engage in prohibited ex parte or other communications. If one or more individuals approach the ARB member and appear to be engaging or attempting to engage in a prohibited communication, the ARB member must immediately remove himself or herself from the conversation.

II. The Comal County Appraisal Review Board

1. Composition

The 2021 Comal County Appraisal Review Board (ARB) consists of 7 regular board members and 5 auxiliary board members appointed for staggered terms of two years by the local administrative district judge.

2. Meetings

The board will conduct its business in accordance with the Texas Government Code Chapter 551. A quorum of 4 regular board members must be present at a meeting of the Board. All members may attend any meetings, but only regular members may vote on any action taken by the full board of the ARB.

3. Officers

a. The officers of the ARB will consist of a Chairperson, a Vice Chairperson, and a Secretary.

b. The Chairperson and Secretary are appointed for one year terms by the local administrative district judge. The Vice Chairperson is elected by the ARB board.

c. The Chairperson is responsible for preparation of the agenda, calling meeting, and scheduled ARB members to hearing panels.

d. The Vice Chairperson shall assume the duties of the Chairperson in the event of a temporary absence or permanent vacancy of the office of Chairperson. In the event of a permanent vacancy, the Vice Chairperson will assume those duties temporarily until a new Chairperson can be appointed by the local administrative district judge.

d. The Secretary is responsible for assuring that meeting notices are posted in accordance with the Texas Open Meetings Act, and assuring that ARB records are maintained in accordance with this Policy and Procedure Manual. The Secretary will assume the duties of the Chairperson in the event of temporary absence or permanent vacancy of the offices of both the Chairperson or Vice Chairperson. In the event of permanent vacancies of both offices, the Secretary will temporarily assume the duties of Chairperson until a new Chairperson can be appointed by the local administrative district judge.

III. ARB Duties. [Tax Code Section 5.103(b) (1), (5), and (6)]

1. Statutory Duties of an ARB

Each ARB member must ensure that he or she understands the statutory duties of the ARB and complies with all statutory requirements in performing statutory duties as an ARB member.

2. Notices Required under the Property Tax Code

Each ARB member must obtain and maintain familiarity with notices required under the Property Tax Code. If an ARB member believes that any required notice is not being provided or does not meet the requirements of applicable law, the ARB member must promptly notify the ARB chair. The ARB chair must investigate each report and take appropriate action to correct all verified problems.

3. Determination of Good Cause under Tax Code Section 41.44(b)

“Good cause” for filing late protests is not defined in Tax Code Section 41.44(b). Claims of good cause for late-filed protests should be carefully considered. The standards in making determinations of good cause under

Tax Code Section 41.44(b) should be uniformly applied. The ARB should give due consideration to good cause claims in a manner that properly respects the rights of property owners and their agents while not undermining or contravening laws related to filing deadlines or the orderly and expeditious fulfillment of ARB duties.

IV. Other Issues [Tax Code Section 5.103(17)]

1. Compliance with the Law, Integrity, and Impartiality

ARB members must comply with the law and should act at all times in a manner that promotes public confidence in the integrity and impartiality of the ARB.

2. Patience and Courtesy

ARB members must be patient, dignified and courteous to parties appearing before the ARB.

3. Bias or Prejudice

ARB members must perform their ARB duties without bias or prejudice.

4. Confidential Information

ARB members must not disclose or use for any purpose unrelated to ARB duties confidential information acquired in the performance of ARB duties.

V. ARB Records

1. Retention of ARB Records

Records for each ARB proceeding must be kept according to Tax Code Section 41.68 and Comptroller Rule 9.803. This includes the ARB retaining evidence offered or submitted by the parties as required by Tax Code Section 41.45 and Comptroller Rules 9.803 and 9.805. The secretary of the ARB is responsible for ensuring proper record keeping, maintenance, and retention.

2. Access to ARB Records

The following people for the specific purposes stated herein may access the records of the ARB without first obtaining permission from the ARB.

- Any full member of the ARB may access all records pertaining to a hearing decided by an ARB panel before that panel recommendation is approved by the full ARB.
- The Chair (or the Vice-Chair acting at the direction of the Chair) of the ARB may access any records in response to a complaint or issue raised with respect to any ARB hearing.
- The Secretary of the ARB may access any records in connection with her duties of record maintenance and retention.
- The Taxpayer Liaison Officer may access records of an ARB hearing in connection with a specific complaint brought to the TLO by a Taxpayer.
- Representatives of the Appraisal District may access the records of the ARB for the purpose of assisting in hearings or otherwise assisting in the administrative support for the ARB.

Other than specifically stated above, no person or entity may access the records of the ARB without the permission of the ARB; provided, however, nothing herein is intended to limit any person from accessing the records of the ARB under the Texas Open Records Act.

VI. Hearing Procedures.

ARB Hearing Procedures, contained in a booklet entitled Comal Review Board 2021 Hearing Procedures, are incorporated by reference into this document.