

**COMAL APPRAISAL DISTRICT
APPRAISAL REVIEW BOARD (ARB)**

**Statement of Qualifications
Per Section 6.41 Texas Property Tax Code**

Per Sec 6.41(c): “To be eligible to serve on the board, an individual must be a resident of the district and must have resided in the district for at least two years” before taking office. Special qualifications are not needed, but you may not serve on the board if any restrictions below apply:

Sec. 6.412. Restrictions on Eligibility of Board Members.

(a) An individual is ineligible to serve on an appraisal review board if the individual:

(1) is related within the second degree by consanguinity or affinity, as determined under Chapter 573, Government Code, to an individual who is engaged in the business of appraising property for compensation for use in proceedings under this title or of representing property owners for compensation in proceedings under this title in the appraisal district for which the appraisal review board is established;

(2) owns property on which delinquent taxes have been owed to a taxing unit for more than 60 days after the date the individual knew or should have known of the delinquency unless:

(A) the delinquent taxes and any penalties and interest are being paid under an installment payment agreement under Section 33.02; or

(B) a suit to collect the delinquent taxes is deferred or abated under Section 33.06 or 33.065; or

(3) is related within the third degree by consanguinity or within the second degree by affinity, as determined under Chapter 573, Government Code, to a member of the appraisal district’s board of directors.

(b) A member of an appraisal review board commits an offense if the board member continues to hold office knowing that an individual related within the second degree by consanguinity or affinity, as determined under Chapter 573, Government Code, to the board member is engaged in the business of appraising property for compensation for use in proceedings under this title or of representing property owners for compensation in proceedings under this title in the appraisal district for which the appraisal review board is established. An offense under this subsection is a Class B misdemeanor.

(c) A person is ineligible to serve on the appraisal review board if the person is a member of the board of directors, an officer, or employee of the appraisal district, an employee of the comptroller, or a member of the governing body, officer, or employee of a taxing unit.

(d) A person is ineligible to serve on the appraisal review board of an appraisal district established for a county having a population of more than 100,000 if the person:

(1) is a former member of the board of directors, former officer, or former employee of the appraisal district;

(2) served as a member of the governing body or officer of a taxing unit for which the appraisal district appraises property, until the fourth anniversary of the date the person ceased to be a member or officer; or

(3) appeared before the appraisal review board for compensation during the two-year period preceding the date the person is appointed.

(e) A person who has served for all or part of three consecutive terms as a board member on an appraisal review board is ineligible to serve on the appraisal review board during a term that begins on the next January 1 following the third of those consecutive terms.

(f) [Repealed by Acts 2013, 83rd Leg., ch. 632 (H.B. 326), § 2, effective June 14, 2013.]

(Enacted by Acts 1989, 71st Leg., ch. 796 (H.B. 432), § 12, effective September 1, 1989; am. Acts 1991, 72nd Leg., ch. 561 (H.B. 1345), § 45, effective August 26, 1991; am. Acts 1995, 74th Leg., ch. 76 (S.B. 959), § 5.95(27), effective September 1, 1995; am. Acts 1997, 75th Leg., ch. 691 (S.B. 1017), § 2, effective September 1, 1997; am. Acts 1999, 76th Leg., ch. 639 (H.B. 79), § 2, effective June 18, 1999; am. Acts 2001, 77th Leg., ch. 354 (S.B. 650), § 2, effective January 1, 2002; am. Acts 2001, 77th Leg.,

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APPRAISAL REVIEW BOARD (ARB)**

Statement of Qualifications (cont'd)

Per Section 6.41 Texas Property Tax Code

ch. 1430 (H.B. 490), § 4, effective September 1, 2001; am. Acts 2011, 82nd Leg., ch. 730 (H.B. 896), § 2, effective June 17, 2011; am. Acts 2011, 82nd Leg., ch. 771 (H.B. 1887), § 4, effective September 1, 2011; am. Acts 2013, 83rd Leg., ch. 632 (H.B. 326), §§ 1, 2, effective June 14, 2013; am. Acts 2013, 83rd Leg., ch. 714 (H.B. 3438), § 1, effective September 1, 2013.)

If appointed to the ARB, you may serve all or part of a two year term which commences January 1 and ends on December 31 of the following year. However, 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 you 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, you may continue to serve and participate in hearings as long as you complete the next Comptroller training course offered.

Applicants Statement

I swear and affirm that I conform to the above qualifications to serve as a member of the Appraisal Review Board.

Signature

Date

Telephone Number

Contact Information Update:

Name: _____

Address: _____

Home Phone: _____

Cell Phone: _____

Work Phone: _____

Email Address: _____