

# APPRAISAL REVIEW BOARD (ARB) MEMBERS

## Current Members of the Bastrop County Appraisal Review Board

Thomas Bettes, Chairman	Smithville
Jan Rinehart, Secretary	Smithville
Rick Adams	Cedar Creek
Judith Hoover	Bastrop
Howard Nemerov	Bastrop
Mary O'Reilly	Red Rock
Marilyn Wood	Smithville

## The ARB's Role in the Property Tax System

The appraisal review board (ARB) is the judicial part of the property tax system. The ARB is a separate body from the appraisal district office and serves a different function. It hears and resolves disputes over appraisal matters. This is a very broad and important responsibility, but the ARB must be sensitive to its legal and practical limits.

The ARB is a group of citizens who have been appointed by the Board of Directors to hear appeals of property owners in Bastrop County. Members of the ARB must have lived in the county for at least two years. ARB members serve two-year staggered terms. Members may be appointed for as many as three consecutive terms. After sitting out for one year, they may be reappointed.

Persons related to the Board of Directors, to persons who represent others at the ARB for a fee (tax agents), and persons related to employees of the appraisal district cannot be appointed. Persons who are former employees of a tax unit of Bastrop County cannot serve as a member of the ARB for four years after their employment with the tax unit has ended. Serving members must not have delinquent taxes. Members receive a small per diem for service.

The ARB only has authority over matters submitted to it. The ARB has no role in the day to day operations of the appraisal district office or in appraising property.

Except where it is deciding a protest, challenge or a correction motion, the ARB has no authority to change a value or correct the appraisal records directly. In a challenge, it must order the chief appraiser to reappraise or correct the records related to the challenge. Only in resolving taxpayer protests can the ARB make changes or set a value on its own. Such a change only affects the property in question.

**Please Note:** If you as a taxpayer speak to an ARB member outside a formal hearing regarding your property, that ARB member will not be able to hear the protest. *Ex Parte* communication is a term used to describe the discussion of a pending case with an ARB member outside the hearing. Both staff members of the appraisal district and the members of the public are prohibited from discussing a pending case with a member of the ARB prior to the hearing. To do so is a Class A misdemeanor. All calls regarding the protest need to be directed to the Appraisal District to the appraiser in charge of your property or the Chief Appraiser.

## Interested in Being an ARB Member?

If you have an interest in becoming a member of the Appraisal Review Board, please complete the Application for ARB Appointment. The Board of Directors will consider all applications for service. Please submit your completed application to Gayle Junker, Director of Finance and Personnel, P. O. Box 578, Bastrop, TX 78602 or e-mail the completed form to [gaylej@bastropcad.org](mailto:gaylej@bastropcad.org).