

COOKE COUNTY APPRAISAL REVIEW BOARD
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BOARD POLICIES AND PROCEDURES

The Cooke County Appraisal Review Board (ARB) has developed the following Board policies and procedures:

1. The ARB abides by the Texas Property Tax Code and the ARB Board Manual published by the Texas Comptroller and further rules governed by law will apply.
2. To serve on the ARB, an individual must have lived in the appraisal district for at least two years before taking office.
3. ARB members must complete the Texas Comptrollers ARB training course and receive the certificate issued by the Comptroller's office before participating in any hearings unless the ARB member is appointed *after* the Comptroller's office has offered ARB training courses for that year. In such a situation, the ARB member may participate in hearings but must complete the training course at the first opportunity after the appointment. ARB members must also complete annual continuing education training each year they remain on the ARB.
4. Newly appointed and reappointed ARB members must sign a statement of officer and take an oath of office before beginning a term. ARB members must take and sign the oath of office before a notary public, county clerk, judge or other official authorized to administer oaths of office.
5. The ARB is required by law to complete the mandatory training on the Texas Open Meetings Act. ARB members have 90 days after their appointment to complete the required training and need take the course only once. The ARB will comply with the Texas Open Meetings Act (Chapter 551, Government Code) and the Texas Public Information Act (chapter 552, Government Code).
6. The ARB members are paid by the day and are entitled to reimbursement of actual and necessary expenses incurred in the performance of their official duties. The Cooke County Appraisal District will provide for these expenses in its budget.
7. The ARB shall consist of five (5) full time members. A majority of ARB members present constitutes a quorum.
8. The board of directors of the appraisal district, by resolution, selects a chairman and a secretary from among the ARB members. If possible, the board of directors of the appraisal district should appoint a chairman of the ARB who has a background in law and property appraisal.
9. A member of the ARB may not communicate with another person concerning: (1) the evidence, argument, facts, merits, or any other matter related to a property owner's protest, except during the hearing on the protest; or (2) a property that is the subject of the protest, except during a hearing on another protest or other proceeding before the ARB at which the property is compared to other property or used in a sample of properties.
10. A member shall not participate in a hearing if the member has a conflict of interest under Section 41.69 of the Texas Property Tax Code or under Chapter 171 of the Texas Local Government Code.
11. The first 5-15 minutes of each meeting will be reserved for the Board to discuss any pertinent business. A quorum must be present to conduct business, hear protests, or hear challenges.
12. The ARB will schedule evening meetings, if needed, to accommodate property owners or their agent.
13. The CCAD will provide a recording secretary for all meetings.
14. The ARB chair may make motions or seconds and vote on any matter.

Purpose and Duties of the ARB

The ARB approves records of at least 95% of the property values within Cooke County by July 20 according to Section 41.12 of the Texas Property Tax Code.

The ARB has its own staff and attorney.

The ARB may subpoena witnesses and evidence.

Evidence presented may be used to either raise or lower to market value. Hearsay evidence will not be considered. Only first-hand knowledge and pertinent facts will be considered. It should be recognized that certain cases may not be within the purview of the ARB and therefore will not be heard.

ARB duties include:

1. Hear and resolve protests initiated by property owners.
2. Hear and resolve challenges initiated by taxing units.
3. Correct clerical errors in the appraisal records and the appraisal rolls.
4. Act on motions to correct rolls under 25.25 of the Texas Property Tax Code.
5. The ARB may change values only during protests or challenges.
6. The ARB does not determine general uniformity or equality of tax assessment.
7. Keep records of its hearings as required by law and by rule of the State Comptroller of Public Accounts.

BILL WHITE
CHAIRMAN, APPRAISAL REVIEW BOARD
REVISED April 2013