



Smith County Appraisal District
245 SSE Loop 323
Tyler, TX 75702

Dear Applicant:

Attached is an application for appointment to the Appraisal Review Board ("ARB") for the Smith County Appraisal District.

The ARB is a board of Smith County citizens who sit in panels of three to hear property owner protests that cannot be resolved administratively by the appraisal district staff.

ARB members are not eligible for employee benefits by virtue of their review board service. A person is ineligible to serve on the appraisal review board of an appraisal district if the person served for all or part of three previous terms as a board member or auxiliary board member on the appraisal review board.

After the application is received and reviewed for eligibility, a background investigation will be conducted. If you are selected, you will be contacted.

If you are confident you possess the qualifications noted on the next page and believe you can reach decisions based solely on the evidence before you in each hearing, please return the completed application form to this address:

Judge Reeve Jackson
c/o SCAD Taxpayer Liaison Officer
245 S. SE Loop 323
Tyler, TX 75702

Your interest in this important civic duty is appreciated. If we can provide you with application information or other information regarding ARB service requirements, please call Kristi Brown at 903-510-8600.

Sincerely,

Judge Reeve Jackson
Local Administrative District Judge of Smith County

SMITH COUNTY APPRAISAL DISTRICT

245 SSE LOOP 323 TYLER, TX 75702

APPRAISAL REVIEW BOARD CANDIDATE APPLICATION 2024

Name: _____

Mailing address:

Home address (if different): _____

Telephone: _____ Email: _____

Place of employment or professional background: _____

Office
address: _____

If retired, previous employer: _____

Occupation: _____

MEMBERSHIP:

The property tax code allows the Board of Directors of the Appraisal District to set the number of ARB members deemed necessary. The administrative district judge of Smith County (applicable appointing authority) is charged with making all member appointments to the Appraisal Review Board of Smith County.

SERVICE REQUIRED:

The majority of protest hearings occur during the months of June and July. Hearings are conducted by panels of three members with periodic meetings of a quorum of the board. Typically, members will be needed to serve on a panel for three or four half-days per week during June and July. At other times of the year, board meetings are scheduled as needed, approximately once a month. If you have commitments during this time period that may interfere with your service, please indicate below:

Once appointed, would you be willing to resign your position as an appraisal review board member if you discover that due to business or other commitments you would no longer be able to work or serve the days required during the ARB hearing process?

YES_____ NO_____ if no, please explain:

Eligibility Requirements

The Texas Property Tax Code sets forth the following eligibility requirements for individuals serving on the Appraisal Review Board (ARB):

Subchapter C. Appraisal Review Board – Section 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.

Section 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:
 - (A) the appraisal district's board of directors or
 - (B) the appraisal review board.
- (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 with a population of 120,000 or more 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; or
- (4) served for all or part of three previous terms as a board member or auxiliary board member on the appraisal review board.

Section 6.413 Interest in Certain Contacts Prohibited.

- (a) An individual is not eligible to be appointed to or to serve on the appraisal review board established for an appraisal district if the individual or a business entity in which the individual has a substantial interest is a party to a contract with the appraisal district or with a taxing unit that participates in the appraisal district.
- (b) An appraisal district may not enter into a contract with a member of the appraisal review board established for the appraisal district or with a business entity in which a member of the appraisal review board has a substantial interest.
- (c) A taxing unit may not enter into a contract with a member of the Appraisal Review Board established for an appraisal district in which the taxing unit participates or with a business entity in which a member of the appraisal review board has a substantial interest.
- (d) For purposes, of this section, an individual has a substantial interest in a business entity if:
 - (1) the combined ownership of the individual and the individual's spouse is at least 10 percent of the voting stock or shares of the business entity; or
 - (2) The individual or the individual's spouse is a partner, limited partner, or officer of the business entity.
- (e) In this section, "business entity" means a sole proprietorship, partnership, firm, corporation, holding company, joint-stock company, receivership, trust, or other entity recognized by law.
- (f) This section does not limit the application of any other law, including the common law relating to conflicts of interest, to an appraisal review board member.

PLEASE ANSWER:

Have you resided in this county for at least 2 years?

Do you currently own property in Smith County?

Have you ever been a director, officer, or employee of this Appraisal District?

Are you aware that you owe any delinquent taxes?

Are you willing and able to attend required training including out-of-town travel if necessary?

Have you ever appeared before the Smith County Appraisal Review Board for compensation?

Have you ever been a member of the governing body, an employee, or an officer of a taxing unit in Smith County? _____ If so, add dates of service and organization name.

Have you ever served on an Appraisal Review Board in the state of Texas? If so, please state where, dates of service, and describe.

Have you ever served on any type of board or commission for a taxing unit? Please specify by adding dates of service and board or commission name.

Have you ever served on or are you currently serving as an election judge, substitute teacher, etc. for any taxing unit? _____ If yes, which one? What are the dates of service?

Are you being compensated for your service?

Are you related to any of the members of the SCAD Board of Directors, Appraisal Review Board or to any member of the SCAD staff?

Are you now or have you ever been engaged as a tax consultant representing property owners in ad valorem tax matters for compensation? If so, when?

Have you ever had an appointment of agent filed with the Smith County Appraisal District representing a property owner in tax matters?

Have you ever appeared before any Appraisal Review Board for compensation?

When was the last date/year you appeared before any Appraisal Review Board for compensation? _____

Are you presently related to any individual who is engaged in the business of appraising property for compensation for use in proceedings before the ARB in Smith County Appraisal District? _____

Are you presently related to any individual who represents property owners for compensation in proceedings engaged with the Smith County Appraisal District?

Are you presently employed by a company or firm, or do you represent a company or firm for compensation in proceedings involved with the Smith County Appraisal District?

Are you, or a business entity in which you have substantial interest, a party to a contract with the Appraisal District?

Are you, or a business entity in which you have a substantial interest, a party to a contract with one of the taxing units participating in the Appraisal District? (Taxing unit means a city, school district, county, or special district, e.g., Community College District, Hospital District, Flood Control District, etc.)

Is your spouse or spouse's business, a party to a contract with one of the taxing units participating in the Appraisal District? (Taxing unit means a city, school district, county, or special district, e.g., Community College District, Hospital District, Flood Control District, etc.)

The Smith County Appraisal District does not discriminate based upon race, age, sex, disability, or other factors. Our offices are ADA-compliant for employees and visitors. If you have a disability or handicap, please indicate any special accommodation which may be necessary for you to serve effectively if selected.

I have read the attached summary of qualifications and I meet the requirements for serving on the Smith County Appraisal District Appraisal Review Board

Signature and Affirmation

I affirm that the information contained in this application and all attachments, if any, is accurate and complete to the best of my knowledge and belief, and I authorize the Smith County Appraisal Review Board or its representative to verify the statements I have made. I further affirm that, to the best of my knowledge and belief, I am not disqualified by law from accepting an appointment to the Appraisal Review Board for Smith County.

Applicant Printed Name _____

Applicant Signature _____

Date _____

**DPS COMPUTERIZED CRIMINAL HISTORY (CCH) VERIFICATION
(AGENCY COPY)**

I, _____, have been notified that a Computerized Criminal History (CCH) verification will be performed by accessing the Texas Department of Public Safety Website and will be based on name and DOB identifiers I supply.

(This copy must remain on file by the agency. Required for future DPS Audits)

Date of Birth

Signature of Applicant

Date

Smith County Appraisal District
Agency Name

Agency Representative Name (Print)

Agency Representative Signature

Date