

Carson County Appraisal Review Board

102 South Main Street Panhandle, Tx. 79068

Phone 806-537-3569

December 31, 2024

Dear Applicant:

Attached is an application for appointment to the Carson County Appraisal Review Board (ARB). The ARB, is a citizen board that meets periodically to hear property owner protests that cannot be resolved informally. The ARB will meet weekly from late May - July each year, once in the Spring, and another in the Fall. Additional meetings will be called if needed.

Names will be submitted to the local administrative for the appointment of members to the Carson County Appraisal Review Board for a term of two (2) years. Please complete the following questions if you would like to be considered for the appointment:

The attached pages contain: Qualifications, Who Can Serve and an Application Form.

If you have any further questions please call Carson CAD 806-537-3569 or Texas Comptrollers Office – Property Tax Assistance Division 800-252-9121

Qualifications & Appointment (Who can serve?)

To serve on the ARB, you must have lived in the appraisal district for at least two years before taking office. You do not need any special qualifications, but you may not serve on the board if you are:

- a current appraisal district director;
- a current employee or chief appraiser of the appraisal district;
- a current board member, employee or officer of a taxing unit served by the appraisal district; or
- a current employee of the Comptroller of Public Accounts.

In counties having populations of 100,000 or less, a person who has served all or part of three consecutive terms as an ARB member or auxiliary member is ineligible to serve a fourth consecutive term, but may be appointed thereafter.

If you reside in an appraisal district serving a county with a population of more than 100,000 – appraisal district and county boundaries are the same – you have additional restrictions for service as an ARB member. You may not serve as an ARB member:

- if you served for all or part of three previous terms as a board member or an auxiliary board member on the ARB;

- if you were a former appraisal district director;
- if you were a former employee or former officer of the appraisal district;
- if you ever appeared before the ARB for compensation; or
- until the fourth anniversary of the date you ceased to serve as a member or officer of a taxing unit for which the appraisal district appraises property.

In all counties, you also may not serve as an ARB member if you are closely related to a person who operates for compensation as a tax agent or is in the business of appraising property for property tax purposes in the appraisal district. Relatives barred are those within the second degree by consanguinity (blood) or affinity (marriage). If you knowingly violate this provision, you commit a Class B misdemeanor. Appendix Y lists these relatives.

The law also bars you from ARB service if you have a contract with the appraisal district or with a taxing unit in the appraisal district. The bar applies if you or a business entity in which you have a substantial interest contracts with the appraisal district or a taxing unit that participates in the appraisal district. Like Carson, the same taxing units and the appraisal district are each prohibited from contracting with an ARB member or a business entity in which an ARB member has a *substantial interest*. Substantial interest is defined as either:

- combined ownership by the member or the member's spouse of at least 10 percent of the voting stock or shares of the business; or
- service by the member or the member's spouse as a partner, limited partner or officer in the business entity.

You also may *not* serve if you hold some other paid public office. The Texas Constitution does not allow a person to hold more than one paid public office. Your legal counsel should be contacted to interpret what constitutes a paid position or whether a public officer is receiving compensation.

The Tax Code also disqualifies a person from serving on an ARB if the person owns property on which delinquent property taxes have been owed for more than 60 days after the date the person knew or should have known of the delinquency. This restriction does not apply if the person is paying the delinquent taxes under an installment payment agreement or has deferred or abated a suit to collect delinquent taxes.

In addition, although you may serve as an ARB member, 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 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, the law does provide that you may serve and participate in hearings as long as you complete the next Comptroller training course offered.

Finally, ARB members should be aware of laws that require mandatory training for public officials on the Texas Open Meetings Act and Public Information Act. The laws require at least two hours of open government training, consisting of a one-hour educational course on the Open Meetings Act and one-hour educational course on the Texas Public Information Act.

The Open Meetings Act training requirement applies to all elected or appointed officials who routinely participate in meetings subject to that law as part of their regular duties; this includes ARB members. The Public Information Act training requirement applies to elected or appointed officials who respond to public information requests. ARB's may wish to consult with their legal counsel about whether members must take this training as well.

The Office of the Attorney General will provide free training for all public officials through both online and video courses. The attorney general's free training videos are available for viewing on their Web site at www.oag.state.tx.us/opinopen/og_training.shtml#11. Officials may obtain a free DVD copy of the training courses by calling the Attorney General's Public Information and Assistance line at (800) 252-8011.

ARB members have **90 days** within which to complete the required training. ARB members who previously completed the open government training are not required to take "refresher" courses.

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1. Applicant Information

_____	Day () _____	Evening () _____	
Name (Last, First, Middle Initial)	Telephone Number(s)		
_____	City	State	Zip
_____	Texas Drivers License Number		

2. Education and Training

Name of School, City, State	Dates Attended	Hours Completed	Type of Degree
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

3. Employment History

Present / Most Recent Employer	Position
Address	Dates Employed
Supervisor's Name	Supervisor's Title
Number of Employee's Supervised	Directly: _____ Indirectly: _____
Summary of Duties	_____
Reason for Leaving	_____

Previous Employer	Position
Address	Dates Employed
Supervisor's Name	Supervisor's Title
Number of Employee's Supervised	Directly: _____ Indirectly: _____
Summary of Duties	_____
Reason for Leaving	_____

Previous Employer	Position
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Address	Dates Employed
Supervisor's Name	Supervisor's Title
Number of Employee's Supervised Directly:	Indirectly:
Summary of Duties	
Reason for Leaving	

4. Eligibility and Conflict of Interest Disclosure

In order to ensure that ARB members are impartial, the law requires that a number of limits be placed on who can serve as ARB members. Your answers to these questions will determine if you are legally eligible to serve on the ARB or not. The following statements apply when answering all the questions below:

- A “local government” is a government entity that levies property taxes, such as a county, city, school district, college district, utility district, emergency services district, or other special district.
- “Appraisal District” (CAD) refers to the Carson County Appraisal District” and to any other appraisal district in the State of Texas.
- “Governing Body” refers to the group of officials that govern a local entity such as a city council, county commissioner, school board member, or board of directors.
- “Officer” refers to anyone holding an elective or appointed position for a local government, such as a governing body member, chief executive officer, judge, tax assessor collector, business manager, superintendent, etc. and includes an election judge, alternate election judge, and election clerk who serve.
- “Part time employee” includes a substitute teacher. “Contract” means an agreement of any sort.
- “Substantial interest” means any combined ownership by you and your spouse of at least 10% interest of the voting stock or shares of a business entity or that you or your partner, limited partner, or officer of the business entity.
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Please circle the correct answer.

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| 1. Do you reside in Carson County? | Yes | No |
| 2. Have you resided in Carson County at least two years? | Yes | No |
| 3. Are you currently a member of a governing body? | Yes | No |
| 4. Are you an officer of a local government? | Yes | No |
| 5. Are you currently employed by a local government of appraisal district? | Yes | No |
| 6. Are you currently employed by the Texas Comptroller? | Yes | No |
| 7. Is anyone who is related to you by blood or marriage employed at Carson CAD? | Yes | No |
| 7a. If “yes”, please give name and relationship _____ | | |
| 8. Do you have a spouse, parent, child, son-in-law, daughter-in-law, grandparent, | | |

grandchild, brother or sister of your spouse:

- a. Is a member of the Board or an officer of the Carson CAD? Yes No
- b. Does business in Carson CAD as a paid property tax consultant? Yes No
- c. Perform appraisals for use in property tax proceedings in Carson CAD? Yes No
- 9. Have you previously appeared before the Carson ARB for compensation? Yes No
- 10. Do you or your spouse have a contract with a local government or CAD? Yes No
- 11. Does a business in which you or your spouse own a substantial interest have a contract with a local government or a CAD? Yes No
- 12. Are you presently under a criminal charge or indictment or have previously been convicted of a felony or misdemeanor involving moral turpitude? Yes No
 - a. If "Yes", explain _____
- 13. Are you a U.S. Citizen? Yes No
 - a. If you answered "No" to Question 13, are you eligible to be employed Under a visa or entry permit? Yes No

5. Delinquent Taxes

In the space below, please render by listing all properties on which you currently pay property taxes. Include both real property and business personal property. Include community property and property owned by partnerships or sole partnerships.

- 14. Are taxes delinquent on any of these properties? Yes No

Location Address	Owner or Business Name	Years Taxes Owed

6. Why Do You Want To Serve?

Briefly state why you should be considered for appointment to the ARB.

7. Signature and Affirmation

I have read this application carefully. The information I have given in it is true and correct to the best of my knowledge and belief. I understand that it is a criminal violation to make a false statement on this application.

Signature and Affirmation of Person Preparing this Application:

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 authorize the Carson County Appraisal Review Board or its representative to verify the statements I have made. I further affirm, to the best of my knowledge and belief, I am not disqualified by law from accepting and appointment to the Appraisal Review Board for Carson County.

Printed NameApplicant SignatureDate