



# Young Central Appraisal District

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Applications are being accepted for Young County residents interested in serving on the Appraisal Review Board.

The ARB is a group of private citizens authorized to hear appeals and determine protests for ad valorem tax purposes. The ARB is a separate authoritative body and are not employees of the Young Central Appraisal District. ARB members are appointed by the local administrative district judge, under Subchapter D, Chapter 74, for two-year terms.

## **Sec. 6.412. Restrictions on Eligibility of Board Members. (partial excerpt from the 2023 Texas Property Tax Code)**

(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) *(see Sec. 6.412 of the Texas Property Tax Code for section language)*

(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.

ARB service typically runs several days throughout May until July. The ARB also meets periodically throughout the remainder of the year to carry out supplemental duties. Per diem compensation is generally in the amount of \$100 per session.

If you are interested in serving, applications for potential ARB members will be accepted by the Young CAD Taxpayer Liaison Officer on behalf of the local administrative district judge. ARB member applications can be found on the Young CAD website ([www.youngcad.org](http://www.youngcad.org)) under the Organization – ARB Members section. Submit completed applications to any of the contact means in the header above, or by email to: [lori.miller@youngcad.org](mailto:lori.miller@youngcad.org).