

## Qualifications for Appraisal Review Board Membership

- 1) You must be at least 18 years old, must currently reside in Shelby County, and must have resided in Shelby County for at least the last two years prior to your joining the ARB.
- 2) You are ineligible to serve on the ARB if you are a member of the Board of Directors of the Appraisal District, an officer or employee of the Appraisal District, an employee of the State Comptroller, or a current member of the governing body or an officer or an employee of a taxing unit (a local government that levies property taxes) in Shelby County. This includes part-time employment. Taxing units include the counties, school districts, cities, community, and junior college districts that levy property taxes, and special districts that levy property taxes.
- 3) You are ineligible to serve on the ARB if you are related within the second degree by consanguinity or affinity, to an individual who is engaged in the business of appraising property for compensation for use in proceedings under the Property Tax Code (proceedings before the ARB) or of representing property owners for compensation in proceedings under the Tax Code before the ARB.
- 4) You are ineligible to serve on the ARB if you are related within the third degree by consanguinity, or second degree by affinity, to a member of the ARB or a member of the Board of Directors of the Appraisal District.
- 5) You are ineligible to serve on the ARB if you, or a business entity in which you have a substantial interest, is a party to a contract with the Appraisal District or with a taxing unit that participates in the Appraisal District. For purposes of this section, an individual has a substantial interest in a business entity if:
  - a) 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
  - b) the individual or the individual's spouse is a partner, limited partner, or officer of the business entity. 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.
- 6) You are ineligible to serve on the ARB if you own property on which delinquent taxes have been owed to any taxing unit in this state for more than 60 days after the date you knew or should have known the taxes were delinquent, unless the taxes are being paid under an installment agreement under Sec. 33.02, Tax Code, or a suit to collect taxes is deferred or abated pursuant to Sec. 33.06 or 33.065, Tax Code.
- 7) Relatives within the second degree include your spouse, parent, child, son-in-law, daughter-in-law, grandparent, grandchild, brother or sister, spouse of a brother or sister, step-child, step-parent, father-in-law, mother-in-law, and the brother or sister of your spouse.
- 8) Relatives by consanguinity within the third degree also include great-grandparents, greatgrandchildren, the brother or sister of either of your parents, and nieces and nephews.