



Smith County Appraisal District News Release

For additional information contact Kristi Brown, Taxpayer Liaison Officer, 903-510-8600

January 26, 2024
FOR IMMEDIATE RELEASE

Applicants Sought for Appraisal Review Board Service

Tyler – District Judge Reeve Jackson, administrative judge for the state district courts in Smith County, is accepting applications from Smith County citizens interested in service on the Appraisal Review Board (ARB) for the Smith County Appraisal District (SCAD).

An application should be submitted to Judge Jackson through the SCAD Taxpayer Liaison Officer no later than February 29, 2024, to be considered.

The ARB is responsible, by statute, for reviewing the appraisal records and attending hearings where members will make determinations regarding taxpayer protests, motions to correct the appraisal roll and taxing entity challenges. The ARB is made up of Smith County citizens and has the power to make the necessary changes to solve property tax problems.

The ARB comprises seven regular board members and up to fifteen auxiliary board members. All members are appointed in the same manner, for the same staggered two-year term, and are subject to the same eligibility requirements.

Auxiliary board members may hear taxpayer protests before the ARB and serve on hearing panels. Auxiliary board members are considered regular board members for all purposes related to the conduct of the hearings. However, they may not vote on any ARB final determination, may not be counted toward a quorum, and may not serve as chairman or secretary of the ARB.

Most 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.

Annual training is required for both new and returning ARB members. Workshops are sponsored by the State Comptroller's Property Tax Assistance Division and are held each year in the spring.

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Candidates for the ARB must be current residents of Smith County, having resided in the county for at least two years; must be up to date on property tax payments for property in Texas or show that the property tax is being paid under an installment agreement. Candidates are not eligible to serve on the ARB if they served for all or part of three previous terms as a board member or auxiliary board member.

Persons who fall into any of the following categories are not eligible to serve:

1. Individuals who are currently employed by the State Comptroller of Public Accounts or are a member of the governing body, an officer, or a full or part-time employee of the county, city, school district, community college district, MUD, or any other entity supported by local property taxes. Former governing body members or officers of a taxing unit served by SCAD, are ineligible for four full years from the date they ceased to serve in that capacity.
2. Anyone who personally, or whose spouse personally, has a contract with a local government or the appraisal district. The same restriction applies if the person, or his or her spouse, owns a ten percent or greater interest in a business which contracts with a local government or the appraisal district.
3. Persons who have appeared before the ARB for compensation as a tax consultant, appraiser, or representative of a property owner less than two years before the date the person is appointed.
4. Any individual who has ever been employed by SCAD or has ever served as a member of the district's Board of Directors.
5. Applicants who are presently under indictment or have previously been convicted of a felony or misdemeanor involving moral turpitude.

Application forms can be obtained by calling the SCAD office and speaking with Kristi Brown, the Taxpayer Liaison Officer, at 903-510-8600. Applications may also be obtained online at www.smithcad.org. Applications should be submitted to:

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