

THE STATE OF TEXAS §
COUNTY OF FORT BEND §

Resolution Supporting Change in the Property Tax Appraisal Review Board (ARB) System

WHEREAS, the State of Texas has relied in large part on property taxation to fund local government services since it was a Republic, and

WHEREAS, in recent years it has become apparent that the property appraisal system and the appraisal review board (ARB) system are controlled in great measure by employees of State mandated Central Appraisal Districts, and

WHEREAS, control of both sides of the appraisal and the appraisal review by a Central Appraisal District, charged by the State with maintaining overall appraised values within 95% of market value under threat of financial penalties, raises great doubt as to the objectivity and fairness of current appraisal reviews, and

WHEREAS, property owners in Texas are entitled, in fact and in appearance, to a fair and impartial hearing before any property tax appraisal review board,

NOW, THEREFORE BE IT RESOLVED BY THE COMMISSIONERS COURT OF FORT BEND COUNTY, TEXAS, THAT:

This _____ day of _____, 2017, Fort Bend County Commissioners Court does hereby urge the Texas Legislature to reform the Appraisal Review Board (ARB) system in a manner that assures:

1. That all Appraisal Review Boards function independently of the Central Appraisal District and its Employees or board members, and
2. That all members of an Appraisal Review Board meet minimum education and experience standards that assure that they have a working knowledge of those factors that affect the market value of real property, and
3. That local Appraisal Review Boards be held to the standard of maintaining overall property values within 95% of market value, or to such other standard as may be established by the Legislature for Central Appraisal Districts from time to time.

County Judge Robert E. Hebert

Commissioner Vincent M. Morales, Jr., Precinct 1

Commissioner Grady Prestage, Precinct 2

Commissioner Andy Meyers, Precinct 3

Commissioner James Patterson, Precinct 4

ATTEST:

Laura Richard, County Clerk