

BOARD OF DIRECTORS

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**DEAF SMITH COUNTY APPRAISAL DISTRICT
BOARD OF DIRECTORS POLICY**

Section I Appraisal Districts

1) Appraisal Districts Established

- a) An Appraisal District is established in each county.
- b) The District is responsible for appraising property in the District for ad valorem taxes on property in the District.
- c) An Appraisal District is a political subdivision of the state.

Section 6.01

2) Appraisal District Boundaries

- a) The Appraisal District boundaries are the same as and are concurrent with the collective boundaries of the taxing units the District represents and serves: City of Hereford, Deaf Smith County, Hereford Regional Medical Center, Amarillo College, Hereford I.S.D., Walcott I.S.D., Noxious Weed District, and that portion of the High Plains Water District located within Deaf Smith County.
- b) The Appraisal District boundaries will extend outside Deaf Smith County to include the boundaries of the School Districts the Appraisal District represents.

Section 6.02

Section II Board of Directors

1) Eligibility

The Appraisal District is governed by a Board of five (5) Directors. Directors are appointed by the taxing units that participate in the District. To be eligible to serve on the Board of Directors, an individual must be a resident of the District and must have resided in the District for at least two years immediately preceding the date he takes the office. An individual who is otherwise eligible to serve on the Board is not ineligible because of membership on the governing body of a taxing unit or because the individual is an elected official. However, an employee of a taxing unit that participates in the District is not eligible to serve on the Board unless the individual is also a member of the governing body or elected official of a taxing unit that participates in the District. See Texas Property Tax Code, Sec. 6.035 for further restrictions.

2) Method of Selections

The five (5) Board Members are appointed by vote of the governing bodies of City, School Districts and the County.

- a) Members of the Board of Directors serve two year terms beginning Jan. 1 of even numbered years. The voting entitlement of a taxing unit that is entitled to vote for directors is determined by dividing the total dollar amount of property taxes imposed in the district by the taxing unit for the preceding tax year by the sum of the total dollar amount of property taxes imposed in the district for that year by each taxing unit that is

- entitled to vote by multiplying the quotient by 1,000, and by rounding the product to the nearest whole number.
- b) The chief appraiser shall calculate the number of votes to which each taxing unit is entitled and shall deliver written notice to each of those units of its voting entitlement before October 1 of each odd-numbered year. The chief appraiser shall deliver the notice:
 - i. to the county judge and each commissioner of the county served by the appraisal district;
 - ii. to the presiding officer of the governing body of each city or town participating in the appraisal district, the city manager; and
 - iii. to the presiding officer of the governing body of each school district participating in the district and to the superintendent of those school districts.
 - c) Entities nominate candidates and submit to the chief appraiser before Oct. 15. Each taxing unit that is entitled to vote may nominate by resolution adopted by its governing body one candidate for each position to be filled on the board of directors. The presiding officer of the governing body of the unit shall submit the names of the nominees to the chief appraiser before October 15.
 - d) Chief appraiser prepares ballot before Oct. 30th and delivers to entities.
 - e) Entities vote and deliver ballot to chief appraiser before Nov. 15.
 - f) Chief appraiser adds votes and notifies entities of the results by Dec. 1.
- 3) The chief appraiser may not serve as chairman of the appraisal district board of directors. LO-90-45 (1990)
 - 4) Establish and Operate the Appraisal Office
The board of directors of an appraisal district may purchase or lease real property and may construct improvements as necessary to establish and operate the appraisal office.
 - 5) Board Vacancy
In the event a vacancy should occur, each taxing unit may nominate a candidate to fill the vacancy, within ten (10) days after notification from the board of directors. Then within five (5) days the chief appraiser will submit a list of candidates to the board of directors. The board of directors shall elect one of the nominees to fill the vacancy. Sec 6.03(L)
 - 6) Recall of a Director
A member of the Board of Directors of the Appraisal District may be recalled in the same manner and by the same taxing unit or units that originally selected that member. See Texas Property Tax Code Sec. 6.033 for details and procedures.
 - 7) Appointed Officials
Members of the Board are considered appointed officials of a political subdivision of the State of Texas and are bound by the provisions of the Texas Constitution and statutes regarding appointed officials.

8) Removal from Office

A member of the Board of Directors of the Appraisal District may be removed from office in accordance with Article 87.001-87.018 et seq. VTCS.

9) Election of Officers

At its first meeting each calendar year, the Board shall elect from its members a Chairman and a Secretary.

Section 6.04(a)

10) Duties of the Chairman

The Chairman shall preside over all meetings of the Board. He is responsible for following parliamentary rules of order and those rules of procedure adopted by the Board, and for keeping all members of the Board aware of materials he has received.

The Chairman will work closely with the Chief Appraiser to ensure that Board policies are carried out. He will represent the Board in speaking about the Appraisal District to the media, general public, taxing units, and other interested parties and organizations.

11) Duties of the Secretary

Under the direction of the Secretary, minutes of all meetings of the Board shall be maintained and recorded as the official acts of the Board. In the absence of the Chairman, the Secretary shall preside over all meetings of the Board.

12) Participation of Chairman

The Chairman of the Board shall have authority to fully participate in debate, discussion, or voting on an equal basis with other members. However, the opinion or vote of the Chair shall be given no greater weight than that of any other member.

13) Oath of Office

Each Board Member is required to take the Oath of Office provided by the Texas Constitution before beginning his term of office. The earliest date that the oath can be administered is January 1 of the year in which the terms begins. Members of the Board must be duly sworn before taking any official action. The oath must be taken and signed before a notary public, county clerk, judge, or other official authorized to administer oaths of office.

The Texas Constitution also requires the newly appointed Board member to sign a written statement (Article XVI, Section 1, Texas Constitution). The statement must be notarized and filed with the Secretary of State before the oath is administered.

14) Selection and Appointment of ARB Candidates

- a) District directors should be aware of the need to select citizens with high competence and with an excellent reputation for fairness and good judgment.
- b) They should be experienced in the following fields: accounting, business, agribusiness, appraisal, real estate, builders, attorneys, etc.
- c) Must reside in Deaf Smith County.
- d) Cannot have delinquent taxes.
- e) Cannot be: A member of a governing body, employee of a taxing unit, employee of DSCAD, Sec 6.412, related to a tax agent or appraiser in DSCAD to the second degree, anyone who contracts with DSCAD.
- f) ARB consists of 3 members.
- g) They can serve three 2-year terms starting Jan 1. Terms should be staggered.
- h) Directors appoint ARB members by resolution passed by a majority of the Appraisal District Board. A vacancy is treated the same way.
- i) Appointment can be vetoed by a majority of the voting taxing units.
- j) Temporary ARB members can be appointed Sec 41.66G.

Section III Organization, Meetings and Compensation

1) Quorum

- a) A majority of the Appraisal District Board of Directors constitutes a quorum. At its meeting each calendar year, the Board shall elect from its members a chairman and a secretary.
 - i. The Board may meet at any time at the call of the chairman or as provided by Board rule, but may not meet less often than once each calendar quarter.
 - ii. Members of the Board may not receive compensation for service on the Board but are entitled to reimbursement for actual and necessary expenses incurred in the performance of their duties as provided by the budget adopted by the Board. Reimbursement for out-of-town travel using personal automobiles shall be based on the schedule provided in the personnel policies for the District.

2) Request Procedures from Citizens to Address the Board

The Board shall welcome the advice and counsel of citizen groups, governing bodies of the local taxing jurisdictions and interested persons in the planning and operation of the appraisal of properties. All citizens who wish to address the Board on any subject related to District operations shall make a written request, stating in detail the subject to be presented to the Chief Appraiser or President at least four (4) days prior to a scheduled Board meeting.

A time limit of five minutes is automatically set for any speaker addressing the District Board. If there is opposition from the floor to an item presented, the opposition may be given equal time. Additional time may be allowed to any speaker by majority vote of the District Board.

No two people may speak on the same subject except when permitted by majority vote of the District Board.

The Board may act on subjects that have been properly posted as a part of the agenda or it may choose to seek additional information and delay a decision on items presented by citizens or groups.

Date Adopted 7-2-81 Public Access Policies for Meetings of the Deaf Smith County Appraisal District Board of Directors. Pursuant to Section 6.04(e), Texas Property Tax Code, the following policies are adopted to provide public access to the Board of Directors for purposes of testimony at public meetings concerning Appraisal District and Appraisal Review Board policies and procedures, as well as any other matter over which the Board of Directors has responsibility:

- a) Any non-English speaking person, deaf person, or person who has any physical, mental or developmental disability desiring to appear before the Board must file a written request with the Chief Appraiser, who will schedule the person to present testimony at the next meeting. The request should indicate any special assistance or arrangement required to make the presentation to the Board possible.
- b) The Chief Appraiser shall appoint annually at least one bilingual person in the county to serve as interpreter. An interpreter shall attend any meeting of the Board of Directors in which a non-English speaking person is scheduled to testify and shall be paid a per diem amount equal to that paid to members of the Appraisal Review Board.
- c) The Chief Appraiser shall coordinate with the area service council of the Texas Commission for the Deaf in obtaining services and shall appoint annually an interpreter to attend any meeting of the Board of Directors in which a deaf person is scheduled to testify. The interpreter shall be paid a per diem amount equal to that paid to members of the Appraisal Review Board.
- d) The Chief Appraiser shall coordinate with the Texas Rehabilitation Commission, the United Way, and other public and private agencies with regional office to provide proper arrangements for public forums, to include the correct placement of microphones, sufficient area for wheelchairs and other mobility aides, and any other matter which would assist in improved access to the Board of Directors in a public hearing.
- e) Meeting of the Board of Directors for which written notice has been given from persons requiring barrier free access shall be conducted in public buildings complying with the standards and specifications adopted by the State Purchasing and General Services Commission pursuant to the Elimination of Architectural Barriers Act, Article 7 of Article 601 (b),

V.T.C.S., where available. If a written complaint is filed with the Board that the Board has authority to resolve, the Board, at least quarterly and until final disposition of the complaint, shall notify the parties to the complaint of the status of the complaint unless notice would jeopardize and undercover investigation.

Section 6.04 (g)

- 3) **Parliamentary Procedure**
Robert's Rules of Order, Newly Revised shall be followed by the Chairman in the conduct of all meetings of the Board.
- 4) **Agenda**
An agenda shall be prepared under the direction of the Chief Appraiser and the Chairman of the Board. For an item of business to appear on the agenda, the Chief Appraiser or Chairman must be notified no later than one week in advance of the called meeting. Otherwise, the item of business will be placed on the agenda for the next meeting of the Board.
- 5) **Open Meetings Act**
Notice of the meeting shall be posted in a place readily accessible to the general public at all times for at least 72 hours preceding the scheduled time of the meeting. In the case of an emergency, the nature of which shall be expressed in the notice. It shall be sufficient if the notice is posted two hours before the meeting is convened.

Except as otherwise provided by Article 6252-17 VTCS, all meetings shall be open to the public. No closed or executive meeting shall be held unless the Board has first been convened in open meeting for which notice has been given. For all closed, or executive sessions, a certified agenda must be kept indicating the time at which the closed meeting began and ended. The subject matter discussed, and a record of any further action taken. Said certified agenda must be kept on record for at least a two-year period after the date of the meeting. No action shall be taken in a closed session.
- 6) **Amendment of Policy**
Rules of the Board under this policy may be altered, amended, or replaced and new rules adopted by the Board at any meeting of the Board at which a quorum is present, provided notice of the proposed alteration is contained in the notice of the meeting.

Section IV Restrictions on Eligibility and Conduct of Board Members and Chief Appraisers and Their Relatives Restrictions, Section 6.035.

- 1) Restrictions.
 - a) An individual is ineligible to serve on an Appraisal District Board of Directors and is disqualified from employment as Chief Appraiser if the individual is related within the second degree by consanguinity or Affinity, as determined under Article 5996h, Revised Statutes, 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.
 - b) A member of an Appraisal District Board of Directors or a Chief Appraiser commits an offense if the Board member continues to hold Office or the Chief Appraiser remains employed knowing that an individual related within the second degree by consanguinity or Affinity, as determined under Article 5669h, Revised Statutes, to the Board member or Chief Appraiser is engaged in the business of appraising property for compensation for us in proceedings under this Title or of representing property owners for compensation in proceedings under this title in the Appraisal District in which the member serves or the Chief Appraiser is employed. An offense under this subsection is a Class B misdemeanor.
 - c) A Chief Appraiser commits an offense if the Chief Appraiser refers a person, whether gratuitously or for compensation, to another person for purpose of obtaining an appraisal of property, whether or not the appraisal is for ad valorem tax purposes. An offense under this subsection is a Class B misdemeanor.
 - d) An appraisal performed by a Chief Appraiser in a private capacity by an individual related within the second degree of consanguinity or affinity, as determined under Article 5996h, Revised Statutes, to the Chief Appraiser may not be used in evidence in a protest or challenge under Chapter 41 or an appeal under Chapter 42 concerning property that is taxable in the Appraisal District in which the Chief Appraiser is employed.
- 2) Interest in Certain Contracts Prohibited, Section 6.036
 - a) An individual is not eligible to be appointed to or to serve on the Board of Directors of an Appraisal District if the individual or a business entity in which the individual has a substantial interest is a party to a contract with;
 - i. The Appraisal District; or
 - ii. A taxing unit that participates in the Appraisal District, if the contract relates to the performance of an activity governed by this title.
 - b) An Appraisal District may not enter into a contract with a member of the Board of Directors of the Appraisal District or with a business entity in which a member of the Board had a substantial interest.

- c) A taxing unity may not enter into a contract relating to the performance of an activity governed by this title with a member of the Board of Directors of an Appraisal District in which the taxing unit participates or with a business entity in which a member of the Board has a substantial interest.
- d) For purposes of this section, an individual has a substantial interest in a business entity if:
 - i. 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
 - ii. the individual or the individual's spouse is a partner, limited partner, officer of the business entity.
- e) In the section, "business entity, means a sole proprietorship, partnership, firm, corporation, holding company, joint-stock company, receivership, trust, or other entity recognized by law.
- f) This section does not limit the application of any other law, including the common law relating to conflicts of interest, to an Appraisal District Director. Section 6.036

Section V Contracts Generally

1) Contract Beyond Current Year

The Texas Constitution prohibits political subdivisions from incurring debts or creating an enforceable contractual obligation that extends into future revenue years.

Where time payments create any potential for being paid from future budgets, the Appraisal District must include a "funding out" clause in the contract, giving the district the right to terminate the agreement if revenues are insufficient in the future.

2) Contracts Beyond Director's Terms

The Appraisal District cannot enter into a contract which will extend beyond the term of the present Board when the subject matter of the contract concerns the exercise of governmental powers. Contracts involving incidental proprietary issues are still valid even if they extend beyond the Directors' term.

A contract involving a governmental function can extend beyond the term of the present Board by including a ratification clause which would condition the continuance of the contract upon acceptance by a subsequent Board.

3) Contracts for Services at Appraisal District Offices

Contractors performing services at the offices of the Deaf Smith County Appraisal District shall provide proof of liability insurance and, when applicable, proof of worker's compensation coverage. Equipment used in performance of services shall be provided by the contractor.

Section VI Disapproval of Board Actions

If the governing bodies of a majority of the taxing units entitled to vote on the appointment of Board members adopt resolutions disapproving an action, other than adoption of the budget, by the Appraisal District Board of Directors and file them with the secretary of the Board within fifteen (15) days after the action is taken, the action is revoked effective the day after the one which the required number of resolutions is filed.

Section 6.10

Section VII Establishment of Appraisal Office and Chief Appraiser

- 1) The Appraisal District shall establish an appraisal office. The Appraisal Office must be located in the county for which the district is established.
- 2) The Chief Appraiser is the chief administrator of the appraisal office. The Chief Appraiser is appointed by and serves at the pleasure of the Appraisal District Board of Directors.
- 3) The Chief Appraiser is entitled to compensation as provided by the budget adopted by the Board of Directors. He may employ and compensate professional, clerical, and other personnel as provided by the budget. All changes in salary for employees are with the approval of the Chief Appraiser. No pay increase is to be considered automatic.
- 4) The Chief Appraiser may delegate authority to his employees.
- 5) The Chief Appraiser may not employ any individual related to a member of the Board of Directors with the second degree by affinity or within the third degree by consanguinity, as determined under Article 5996 (h), Revised Statutes. A person commits an offense if the person intentionally or knowingly violates this subsection. An offense under this subsection is a misdemeanor punishable by a fine of not less than \$ 100 or more than \$ 1,000.
- 6) The Chief Appraiser is an officer of the Appraisal District for purposes of the nepotism law, Article 5996 (a), Revised Statutes. An Appraisal District may not employ or Appraiser within the first degree of consanguinity or affinity, as determined in Article 5996 (h), Revised Statutes.
- 7) The Board of Directors of an Appraisal District by resolution may prescribe that specified actions of the Chief Appraiser relating to the finances or

administration of the Appraisal District are subject to the approval of the Board.
Section 6.05

- 8) Once each year the Board of Directors shall review the performance of the Chief Appraiser as it relates to his duties as chief administrator of the Appraisal District.

Section VIII Chief Appraiser Duties and Responsibilities

- 1) Primary Responsibilities
 - a) Appraisal. The Chief Appraiser's primary duty is the discovery, listing, review, and valuation of all taxable property with the Appraisal District, using standard approaches for estimating prevailing market value.
 - b) Exemptions. The Chief Appraiser receives and approves or denies application for total or partial exemption on properties in accordance with Chapter 11 of the Texas Property Tax Code.
 - c) Special Values. The Chief Appraiser receives and approves or denies applications for productivity or special valuation on certain properties, and estimates both market value and productivity value in accordance with Chapter 23 of the Texas Property Tax Code.
- 2) Other Essential Duties and Responsibilities of the Chief Appraiser
 - a) Property Records.
 - i. The Chief Appraiser establishes and maintains property records, including appraisal cards, tax maps, identification system of property, lists, forms, application, and other items as required by the Texas Property Tax Code.
 - ii. The Chief Appraiser is responsible for sending and receiving of rendition forms concerning property; the making and mailing of required notices, postings and publications.
 - iii. The Chief Appraiser is responsible for preparing of appraisal records, review, justification and defense of values; calculation of changes and delivery of appraisal rolls to taxing units along with certified values.
 - iv. The Chief Appraiser reviews the Appraisal Review Board decisions for recommending appeals to District Court.
 - v. The Chief Appraiser will represent the Appraisal District in appeals concerning value with the Property Tax Division of Texas Comptroller of Public Accounts.
 - b) Level of Appraisal. All appraisals shall be equal and uniform within the different categories of properties and among the different categories of properties. The District shall maintain values to a level reflective of the current market values.

- c) Plan for Periodic Reappraisal.
 - i. All taxable personal properties within the boundaries of the Deaf Smith County Appraisal District shall be appraised each year using reasonable and due diligence with adherence to generally accepted appraisal practices and procedures as applied with the limitations of the mass appraisal process.
 - ii. All taxable real property within the boundaries of the Deaf Smith County Appraisal District shall be reappraised as often as is warranted in the judgement of the Chief Appraiser. Said real property shall be reappraised at least once every three years using reasonable and due diligence with adherence to generally accepted appraisal practices and procedures as applied within the limitations of the mass appraisal process.
 - iii. Entering any property for the purpose of re-measuring shall not be construed to be a part of the reappraisal process, but rather, to be a separate process as an ongoing method of upkeep of the physical records.
 - iv. The appraisal process shall employ generally accepted appraisal practices using available data. The appraisal methodology shall be applied to each category of property as determined by the Chief Appraiser guided by the provisions of the Texas Property Tax Code.
Section 25.18
- d) Custodian of Records.
 - i. The Chief Appraiser acts as the custodian of all Appraisal District records. He shall appoint a Records Management Officer with the approval of the Board of Directors. The Records Management Officer shall be responsible for the implementation and maintenance of a records retention policy under the supervision of the Chief Appraiser.
 - ii. The preservation, microfilming, destruction, or other disposition of the records of each Appraisal District is subject to the requirements of Subtitle C, Title 6, Local Government Code, and adopted under that subtitle. Section 6.13
- e) Duties Relating to Contracts. The Chief Appraiser shall review and monitor the performance of parties contracting with the Appraisal District.
- f) Collection Duties. The Chief Appraiser is responsible for assessment and collection duties as contracted between the Board of Directors and a taxing unit, according to the provisions of the Texas Property Tax Code.
- g) Limits of Authority and Responsibility. Nothing in this policy shall be construed as limitations of authority and responsibility of the Chief Appraiser in the performance of his duties as Chief Appraiser or as Assessor/Collector in the application and implementation of the Constitution, Statutes, Case laws, Texas Property Tax Code and rules governing the performance of his duties; nor, shall the same be construed as expanding the authority of the Board of Directors into the area of Appraisal.

- 3) Duties Assigned by the Board of Directors.
 - a) The Chief Appraiser is expected to keep the Board informed on the operation and progress of the Appraisal District and to assist in development of operational policies and procedures.
 - b) The Chief Appraiser is responsible for arrangements, preparation and posting of the agenda, and mailings for board meetings.
 - c) In the interest of expediency, correspondence addressed to the Board of Directors may be opened by the Chief Appraiser in order that the Chief Appraiser may distribute copies to the members of the Board in a timely and efficient manner.

Section IX Appraisal District Budget and Financial

- 1) Budget
 - a) Proposed Budget. Each year the Chief Appraiser shall prepare a proposed budget for the operations of the District for the following tax year and shall submit copies to each taxing unit participating in the District and to the District Board of Directors before June 15. He shall include in the budget a listing showing each proposed position, the proposed salary for the position, all benefits proposed for the position, each proposed capital expenditure, and an estimated of the amount of the budget that will be allocated to each taxing unit. Each taxing unit, entitled to vote on the appointment of Board members shall maintain a copy of the proposed budget for public inspection at the Deaf Smith county Appraisal District.
 - b) Approval of Budget. The Board of Directors shall hold a public hearing to consider the budget. The secretary of the Board shall deliver to the presiding officer of the governing body of each taxing unit participating in the District not later than the 10th day before the date of the hearing a written notice of the date, time, and place fixed for the hearing. The Board shall complete its hearings, make any amendments to the proposed budget it desires, and finally approve a budget before September 14. If governing bodies of a majority of the taxing units entitled to vote on the appointment of Board members adopt resolutions disapproving a budget and file them with the secretary of the board within 30 days after its adoption, the budget does not take effect, and the Board shall adopt a new budget within 30 days of disapproval. Section 6.06
 - c) Publication of Budget
 - i. Not later than the 10th day before the date of the public hearing at which the Board of Directors considers the Appraisal District budget, the Chief Appraiser shall give notice of the public hearing by publishing the notice in a newspaper having general circulation in the county for which the Appraisal District is established. The notice may not be smaller than one-quarter page of a standard-size or

tabloid-size newspaper and may not be published in the part of the paper in which legal notices and classified advertisements appear.

- ii. The notice must set out the time, date, and place of the public hearing and must set out a summary of the proposed budget. The summary must set out as separate items:
 - 1. The total amount of the proposed budget.
 - 2. The amount of increase proposed from the budget adopted for the current year; and
 - 3. The number of employees compensated under the current budget and the number of employees to be compensated under the proposed budget.
- iii. The notice must state that the Appraisal District is supported solely by payments from the local taxing units served by the Appraisal District. The notice must also contain the following statement: “If approved by the Appraisal District Board of Directors at the public hearing, this proposed budget will take effect automatically unless disapproved by the governing bodies of the county, school districts, cities, and towns served by the Appraisal District. A copy of the proposed budget is available for public inspection in the office of each of those governing bodies.” Section 6.062
- d) Amendment to the Budget. The board may amend the approved budget at any time, but the secretary of the Board must deliver a written copy of a proposed amendment to the presiding officer of the governing body of each taxing unit participating in the District not later than the 30th day before the date the Board acts on it.
- e) Allocation of Budget. Each taxing unit participating in the District is allocated a portion of the amount of the budget equal to the proportion that the total dollar amount of property taxes imposed in the District by the unit for the tax year in which the budget proposal is prepared bears to the sum of the total dollar amount of property taxes imposed in the District by each participating unit for that year.
- f) Payments by Taxing Units. Unless the governing body of a unit and the Chief Appraiser agree to a different method of payment, each taxing unit shall pay its allocation in four equal payments to be made at the end of each calendar quarter, and the first payment shall be made before January 1 of the year in which the budget takes effect. A payment is delinquent if not paid on the date it is due. A delinquent payment incurs a penalty of five (5) percent of the amount of the payment and accrues interest at an annual rate of ten (10) percent. If the budget is amended, any change in the amount of a unit’s allocation is apportioned among the payments remaining. Section 6.06

2) Financial

- a) Disbursement of Funds and Check Signing Policy. The Deaf Smith County Appraisal District at present has three accounts at its depository bank. The following is a list, description and specific procedure for each account.

- i. Primary Depository Account-Expense Account: The account into which quarterly payments from the taxing entities are deposited, currently an insured “money market” account that is interest bearing. Budgeted expenditures are paid from this account. Procedure: The Chief Appraiser shall sign these checks in payment of budgeted expenditures. In the absence of the Chief Appraiser, the Chairman and the Secretary of the Board may sign. All checks over \$ 500.00 must be co-signed.
 - ii. Special Account: An interest bearing account of which citation fees, abstract of judgment filing fees and court costs are paid. Partial payments on taxes are deposited in this account until the tax can be paid. Two signatures are required on these checks
 - iii. Tax Account: An interest bearing account in which deposits from collections of taxes are made. The account is used to hold such monies collected and to disburse the same to the City of Hereford, Deaf Smith County, Hereford Regional Medical Center, Amarillo College, Hereford Independent School District, Walcott Independent School District, High Plains Water District, Noxious Weed District and the attorney fees to Perdue, Brandon, Fielder, Collins & Mott, LLP. Refunds to taxpayers for overpayment of taxes are paid from this account. Procedure: The Chief Appraiser and one other person designated to sign checks shall make payments disbursing monies to the respective entities described in the paragraph above and to make such refunds to taxpayers for overpayment of taxes. Two signatures are required on these checks.
- b) Fiscal Year. The fiscal year of the Appraisal District is the calendar year.
 - c) Excess of Payments. If the total amount of the payments made by the taxing units participating in an Appraisal District exceeds the amount actually spent or obligated to be spent during the fiscal year for which the payments were made, the Chief Appraiser shall reimburse or credit the excess amount against each taxing unit’s allocated payments for the following year in proportion to the amount of each unit’s budget allocation for the fiscal year for which the payments were made. Section 6.06
 - d) All revenues received from taxing entities for budget allocation payments will be deposited in interest bearing accounts under the direction of the Chief Appraiser.
 - e) Financial Audit.
 - i. At least once per year, the Board of Directors of an Appraisal District shall have prepared an audit of it’s affairs by an independent certified public accountant or a firm of independent certified public accountants.
 - ii. The report of the audit is a public record. A copy of the report shall be delivered to the presiding officer of the governing body of each taxing unit eligible to vote for the appointment of District Directors, and a reasonable number of copies shall be available for inspection at the Appraisal Office.

- iii. Any service outside the scope of a regular financial audit must be approved in advance by the Board of Directors.
- f) Designation of District Depository
 - i. The Appraisal District depository must be a banking corporation incorporated under the laws of this state or the United States.
 - ii. The Appraisal District Board shall designate as the District depository the financial institution or institutions that offer the most favorable terms and conditions for the handling of the District's funds.
 - iii. The Board shall solicit bids to be designated as depository for the District at least one in each two year period.
 - iv. To the extent that funds in the depository are not insured by the Federal Deposit Insurance Corporation, they shall be secured in the manner provided by law for the security of funds of counties. Section 6.09
- g) Competitive Bidding Requirements
 - i. The Board of Directors of the Appraisal District may not make a contract requiring an expenditure of more than \$ 25,000 unless the proposed contract is submitted to competitive bidding.
 - ii. The Board of Directors is subject to the same requirements and has the same powers regarding the following matters as apply to a commissioners court under the Certificate of Obligation Act of 1971 (Subchapter C, Chapter 271, Local Government Code):
 - a. Notice of the contract.
 - b. Issuance of the contract to the lowest responsible bidder
 - c. Rejection of bids
 - d. Expenditure of funds on the completion and acceptance of the contract.
 - e. Exceptions to the competitive bidding requirement
 - f. Change orders
 - g. Effect of noncompliance with the competitive bidding requirements.
 - iii. The notice of the contract shall be published in a newspaper of general circulation in the District. If there is no newspaper of general circulation in the district, the notice shall be posted at the Appraisal Office for the District. Section 6.11

When Competitive Bidding Is Required

1. For an expenditure of more than \$ 25,000.
2. Insurance of more than \$ 5,000.
3. An expenditure of more than \$ 3,000 but less than \$ 25,000 when H.U.B.'s (Historically Underutilized Businesses) are available.

Notice Requirements for Sealed Bidding / Proposals

1. Notice of the time and place at which the bids will be publicly opened and read aloud.
2. Must be published at least once a week for two (2) consecutive weeks.
3. Must include the statement below:

Award of Contract

1. Goes to the lowest responsible bidder, or;
2. To the bidder who provides goods or services at the best value for the district. Best Value is determined by;
 - i. Price.
 - ii. Reputation of the Bidder and bidder's goods or services.
 - iii. Quality.
 - iv. The extent to which it meets the needs of the district.
 - v. Past relationship and long term costs.
3. The Appraisal District may reject and all bids
4. The Appraisal District may refuse to enter into a contract with a person who owes taxes
5. All proposals are open for public inspection after the contract is awarded.

h) Financial Statements

Financial statements shall be presented to the Board for their approval at each regular meeting. The financial statements shall include expenditures for the period and totals as compared to the current budget.

i) Inventory

An inventory of all fixed assets shall be maintained by the Appraisal District.

This policy, when enacted, shall rescind and replace Board of Directors Policies currently in effect.

INTRODUCED AND PASSED on this 31 day of July, 2002.

James M. Man
Chairman

Carly H. Black
Secretary

Bobby Owen
Director

C.T. Jensen
Director

Lloyd Arns
Director

Deaf Smith County Appraisal District

CHIEF APPRAISER
DANNY JONES, RPA, RTA
ASSISTANT CHIEF APPRAISER
MARK POWERS, RPA

140 E. 3rd STREET
P.O. BOX 2298 • HEREFORD, TEXAS 79045
PH. 806-364-0625
FAX 806-364-6895

OFFICE STAFF
LYDIA VALLEJO
JOAN ELLIS
EMMA CASTILLO
PATTY SCOTT

I, _____ wish to
Name Address

Address the Board of Directors of the Deaf Smith County
Appraisal District.

Representing _____ Organization

Subject _____

I will need special assistance or an interpreter _____.

“Any address subsequent to this request for audience shall be made at the call of the Chairman of the Board of Directors of the Deaf Smith County Appraisal District during “public comments” portion of a regular meeting. In compliance with the requirements of Texas Open Meetings Act, the Board cannot act on an item not listed on the Agenda. Your comments should be restricted to the subject of the address in order to comply with the time limits as set by the Chairman. The Chairman shall allot no more than 5 (five) minutes for each address or presentation, unless extended by majority vote of the board members present. Advance written request must be filed with the Chief Appraiser in cases requiring special assistance for the non-English speaking or disabled. The Board may tape all presentations.

Date _____

Deaf Smith County Appraisal District

CHIEF APPRAISER
DANNY JONES, RPA, RTA
ASSISTANT CHIEF APPRAISER
MARK POWERS, RPA

140 E. 3rd STREET
P.O. BOX 2298 • HEREFORD, TEXAS 79045
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OFFICE STAFF
LYDIA VALLEJO
JOAN ELLIS
EMMA CASTILLO
PATTY SCOTT

Evaluation of Deaf Smith County Appraisal Review Board

Did you feel that you were treated fairly? Yes___ No___

Was Appraisal Review Board: Respectful & Courteous ___
Discourteous ___ Neither ___

Did you get your value lowered? Yes___ No___

Comment: _____

Was Appraisal District Staff:

Friendly: Yes___ No___ Comment _____

Knowledgeable: Yes___ No___ Comment _____

Fair: Yes___ No___ Comment _____

Do you have a complaint? Yes___ No___

Would you like the Board of Directors to address your complaint?

Yes___ No___

Comment: _____

