

Lubbock Central Appraisal District

Board of Directors' Policies and Procedures

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PTC = Property Tax Code

LGC = Local Government Code

Lubbock Central Appraisal District Board of Directors' Policies

General – The Board of Directors is the governing body of the Lubbock Central Appraisal District. The Board has no responsibility for setting tax rates, appraising property, adjusting appraisals, granting or denying exemptions, or any other matter directly affecting the value of individual properties. The chief appraiser and his/her staff appraise the properties in the District. Property owner concerns about property appraisals should be discussed with the appraisal district staff. Concerns that cannot be resolved at the staff level should be addressed by written protest to the Appraisal Review Board.

Board of Directors (Property Tax Code Sections 6.03, 6.035, 6.04)

- Selection – The Board of Directors has five members elected by the taxing units' elected officials in Lubbock County in accordance with Property Tax Code Section 6.03.
- Eligibility - 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 the individual takes office. An employee of a taxing unit that participates in the District is not eligible to serve unless the individual is also a member of the governing body or an elected official of a taxing unit that participates in the district. An individual is ineligible to serve on the Board if the individual is related to an individual who is engaged in the business of appraising property or representing property owners for compensation in proceedings in this appraisal district; or cannot be delinquent on property taxes for more than 60 days unless in a payout agreement.
- Term – Members serve two-year terms beginning on January 1 of even numbered years.
- Officers – The Board elects a chairman, vice-chairman, and a secretary at the first meeting of each calendar year.
- Vacancies – If a vacancy on the board occurs for any reason, each taxing unit that is entitled to vote may nominate a candidate to fill the vacancy. The Board of Directors shall elect by majority vote one of the nominees to fill the vacancy.
- Compensation – Members receive no 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 District's budget.

Primary Responsibilities – Constitutional requirements, state laws and rules that govern the conduct of appraisal district Board of Directors can be found in the Texas Comptroller of Public Accounts *Appraisal District Director's Manual – February 2006*.

- Establish appraisal office and appoint Chief Appraiser (6.05)
- Approve a written reappraisal plan biennially (6.05)(i)
- Appoint Taxpayer Liaison Officer (6.052)
- Adopt annual budget (6.06)
- Provide for annual financial audit (6.063)
- Designate Depository (6.09)
- Appoint Appraisal Review Board members and officers (6.41)

Operation of Board of Directors

- Meetings – The board shall meet at least once each calendar quarter. The Board normally meets the last Wednesday of each month at 7:30 a.m. with no meeting in the month of November and a December meeting scheduled by the chairman. Notice of meetings shall be posted as required by law. A majority of the members shall constitute a quorum.
- Public Access to Board Meetings – A reasonable period of time at the beginning of each meeting of the Appraisal District Board of Directors shall be provided for public comments regarding the business of the appraisal district. The period of time shall be five minutes per person. The time limit may be adjusted at the discretion of the Chairman at each meeting. If a large number of persons wish to speak to the board, the chairman may reduce each person's time for speaking as may be reasonably necessary to allow the board to complete its business and adjourn the meeting at a reasonable time. The board may refuse to hear any person who attempts to speak on a subject unrelated to the business of the appraisal district or outside the jurisdiction of the Board of Directors.
- Interpreters - If a person who does not speak English or a person who communicates by sign language wishes to address the Board of Directors at a regularly scheduled meeting, the Board will make every effort to accommodate these requests. If the person needing assistance is unable to provide his/her own interpreter, then they must contact or notify the Chief Appraiser's Office requesting language assistance seven business days prior to the scheduled Board meeting. Upon receiving such notice, the Chief Appraiser shall make reasonable efforts to secure the services of a translator or interpreter at the meeting.
- Disabled Persons - Lubbock Central Appraisal District strives to provide reasonable access to the Board of Directors by disabled persons. There are disabled person parking spaces and wheelchair accessibility to the customer service areas and to the boardroom. A person who needs additional assistance for entry or access should notify the Chief Appraiser's Office in writing at least seven business days before any regularly scheduled meeting. Upon receiving such notice, the Chief Appraiser shall make reasonable efforts to provide access to the meeting.
- Resolving Complaints – The board will consider written complaints about the policies and procedures of the Lubbock Central Appraisal District, the Appraisal Review Board, the Board of Directors, and any other matter within the Board's jurisdiction. The Board is without authority to consider complaints addressing any of the grounds for challenge, protest, or motion for correction of the appraisal roll before the Appraisal Review Board as set out in the Property Tax Code.
- The taxpayer liaison officer is appointed by the Board of Directors. The liaison officer resolves complaints that are within the jurisdiction of the board of directors. The liaison officer may refer a complainant to the chief appraiser, a staff member, the appraisal review board, a taxing unit, or other appropriate party regarding complaints filed

regarding matters outside the jurisdiction of the board of directors. The taxpayer liaison officer shall report to the board on complaints and the status of complaint resolution, concerning any pending complaints and complaints resolved since the liaison officer's last report to the board that are within the board's jurisdiction.

Complaints should be filed with:
Taxpayer Liaison Officer
Lubbock Central Appraisal District

Appraisal Review Board – The Appraisal Review Board is responsible for hearing and resolving protests from property owners concerning appraisal of their properties. The Appraisal Review Board's duties and a property owner's right to protest are explained in *Taxpayer' Rights, Remedies and Responsibilities* which are available in both English and Spanish at the appraisal district office.

Lubbock Central Appraisal District Information Services personnel are available to answer questions or direct you to another person who can help you. The telephone number is 806-762-5000. You may also visit our website at lubbockcad.org or email info@lubbockcad.org.

Lubbock Central Appraisal District
CHIEF APPRAISER/ADMINISTRATOR

GENERAL RESPONSIBILITIES

The Chief Appraiser is the chief administrator of the appraisal office. The Lubbock CAD Chief Appraiser also serves as Tax Assessor/Collector for certain taxing units pursuant to Inter-local Cooperation Act contracts. The Chief Appraiser serves at the pleasure of the board and is directly accountable to the board for the timely discharge of his or her duties and responsibilities. The Chief Appraiser coordinates and implements policy established by the Board of Directors, follows the Texas Constitution, Texas property tax law and rules applicable to the appraisal, assessment and collection of Texas property taxes. The Chief Appraiser may delegate authority to his/her employees.

Examples of Specific Responsibilities

1. Publication of rendition requirements (22.21)
2. Publication of exemption requirements and the availability of forms (11.44)
3. Publication of protest procedures (41.70)
4. Deliver 25.19 appraisal notices (25.19)
5. Deliver 33.07 additional penalty notice to delinquent taxpayers (33.07)
6. Propose appraisal district budget to taxing units and CAD directors (6.06(a))
7. Provide documentation and explanations for the public hearing on the proposed budgets (6.06 (b))
8. Deliver "Estimate of Total Taxable Value" to each taxing unit (26.01(e))
9. Certify appraisal roll (26.01(a))
10. Files Electronic Appraisal Roll Submission with Comptroller's Property Tax Assistance Division
11. Publicize calculated effective tax rates and required schedules (26.04(e))
12. Deliver Tax Statements (31.01(a))
13. Deliver annual collections reports to taxing units for which the chief appraiser also serves as tax assessor/collector.

Lubbock Central Appraisal District

Process and Selection Criteria to Fill a Vacancy in the Office of Chief Appraiser

Should a vacancy occur, the board of directors may utilize these guidelines to conduct the process of filling the vacancy. The appointment process will be conducted in accordance with all requirements of the Texas open meetings and open records acts.

GUIDELINES

- Determine if appointment of an interim is necessary
 - a) If an interim is to be appointed, determine whether that person will be eligible to apply for the regular appointment
- Make interim appointment if necessary.
- Determine whether to obtain the services of a consultant and/or professional executive search firm.
- Determine whether to appoint a search committee of board members.
- Develop an advertisement reflecting required and desired qualifications.
- Develop a timetable to accept applications and interview qualified applicants.
- Publish locally and advertise in trade journals published by organizations such as the Texas Association of Appraisal Districts and International Association of Assessing Officers.
- Conduct interviews with qualified applicants.
- Appointment of the Chief Appraiser is made by majority vote of the board.

Lubbock Central Appraisal District

Taxpayer Liaison Officer General Responsibilities

The taxpayer liaison officer is appointed by the Board of Directors and serves at the pleasure of the Board. The taxpayer liaison officer shall administer the public access functions required by Sections 6.04(d), (e), and (f), and is responsible for resolving disputes not involving matters that may be protested under Section 41.41.

6.04(d) - The board shall develop and implement policies that provide the public with reasonable opportunity to appear before the board to speak on any issue under the jurisdiction of the board. Reasonable time shall be provided during each board meeting for public comment on appraisal district and appraisal review board policies and procedures, and a report from the taxpayer liaison officer if one is required.

6.04 (d) - The board shall prepare and maintain a written plan that describes how a person who does not speak English or who has a physical, mental, or developmental disability may be provided reasonable access to the board.

6.04 (f) - The board shall prepare information of public interest describing the functions of the board and the board's procedures by which complaints are filed with and resolved by the board. The board shall make the information available to the public and the appropriate taxing jurisdictions.

The taxpayer liaison officer may, at his/her discretion, provide information and materials designed to assist property owners in understanding the appraisal process, protest procedures, and related matters to a party who has filed a complaint on a matter under the jurisdiction of the board. The taxpayer liaison officer shall report to the board at each meeting on the status of all pending complaints filed.

LUBBOCK CENTRAL APPRAISAL DISTRICT

Purchasing Policy

Section 6.11, Texas Property Tax Code governs appraisal district purchases. An appraisal district is subject to the same requirements and has the same purchasing and contracting authority as a municipality under Chapter 252, Local Government Code.

All appraisal district contracts requiring an expenditure of more than \$50,000 must be submitted to competitive bidding in accordance with the requirements under Chapter 252, Subchapter C, Texas Local Government Code.

According to Chapter 176, Texas Local Government Code, a person or agent of a person who contracts or seeks to contract for the sale or purchase of property, goods, or services with Lubbock Central Appraisal District must file a completed Conflict of Interest Questionnaire (Form CIQ) with the records administrator not later than the seventh business day after the date that the person becomes aware of facts that require the questionnaire to be filed. Further, an updated completed questionnaire must be filed not later than the seventh business day after the date the originally filed questionnaire becomes incomplete or inaccurate.

Lubbock Central Appraisal District

Conflict of Interest Policy

1. A board member will be required to file an affidavit and abstain from discussion or voting on a matter if they or a close family member have a substantial business interest in a business entity or in real property, and it is reasonably foreseeable that a vote or decision on any matter involving such business entity or real property would have a special economic effect on the entity or the value of the property, distinguishable from its effect on the public.

Pursuant to Chapter 171 a substantial business interest is defined as:

- (A) Ownership of 10 percent or more of the voting stock or shares of a business entity or ownership of 10 percent or more or \$15,000 or more of the fair market value of the business entity; or
- (B) Funds received from the business entity exceed 10 percent of the board member's gross income for the previous year; or
- (C) An equitable or legal ownership interest in real property, where such interest has a fair market value of \$2,500 or more.

Chapter 171 of the Texas Local Government Code requires that such affidavit be filed by the board member affected before a vote or decision on any matter, and such board member shall abstain from further participation in the matter to include discussion or voting. The affidavit shall be filed with the official record keeper of the Appraisal District. It is the policy of the Appraisal District to comply with all provisions of this statute.

2. Further, a board member or other local government officer may be required to file a statement when certain persons or the persons' agents contract or seek to contract for the sale or purchase of property, goods, or services with the Appraisal District.

Chapter 176 of the Texas Local Government Code requires that a local government officer file a conflicts disclosure statement when they become aware that a contract has been executed or is being considered by the Appraisal District and the person seeking the contract has:

- (A) an employment or other business relationship with the local government officer or the officer's close family member that results in the receipt of taxable income, other than investment income, that exceeds \$2,500 during the preceding 12-month period; or
- (B) given to the local government officer or a close family member of the officer one or more gifts that have an aggregate value of more than \$250 in the preceding 12-month period unless the gift is given by a family member of the person accepting the gift; a political contribution as defined by Title 15, Education Code; or food, lodging, transportation, or entertainment accepted as a guest.

The conflicts disclosure statement (Form CIS) must be filed with the records administrator of the Appraisal District not later than 5:00 p.m. on the seventh business day after the date the board member becomes aware of the facts that require the filing of the conflict disclosure statement. It is the policy of the Appraisal District to comply with all provisions of this statute.

AFFIDAVIT CONCERNING CONFLICTS OF INTEREST
UNDER CHAPTER 171 OF THE TEXAS LOCAL GOVERNMENT CODE

THE STATE OF TEXAS

COUNTY OF LUBBOCK

I, _____, as a member of the Board of Directors of Lubbock Central Appraisal District, make this affidavit and hereby under oath state the following:

I have a substantial interest in a business entity or real property that may receive a special economic effect by a vote or decision of the Board of Directors of Lubbock Central Appraisal District and the economic effect on my business entity or real property is distinguishable from its effect on the general public. What constitutes a "substantial interest," "business entity," "real property" and a "special economic effect" are terms defined in chapter 171 of the Texas Local Government Code.

I affirm that the business entity or real property referred to above is:

_____The nature of my substantial interest in this business entity or real property is:

_____ an ownership interest of 10 percent or more of the voting stock or shares of the business entity;

_____ an ownership interest of 10 percent or \$15,000 or more of the fair market value of the business entity;

_____ funds received from the business entity exceed 10 percent of (my, his, her) gross income for the previous year;

_____ real property is involved and (I, he, she) have/has an equitable or legal ownership with a fair market value of at least \$2500;

_____ a person who is related to me within the first degree of consanguinity (blood) or affinity (marriage) has a substantial interest in the involved real property or business entity. I have also checked which of the above types of interests my relative has in the item.

Upon the filing of this affidavit with the official record keeper for the local governmental entity, I affirm that I shall abstain from any discussion, vote, or decision involving this business entity or real property and from any further participation in this matter whatsoever.

Signed this the day _____ of _____, 20_____.

Signature of public official
Member of the Board of Directors
for Lubbock Central Appraisal District

BEFORE ME, the undersigned authority, this day personally appeared _____
_____ and by oath swore that the facts herein above stated are true and correct to the best of his/her knowledge or belief.

Sworn to and subscribed before me on this the _____ day of _____, 20_____.

Notary Public in and for the State of Texas
My commission expires:

LOCAL GOVERNMENT OFFICER CONFLICTS DISCLOSURE STATEMENT

FORM CIS

(Instructions for completing and filing this form are provided on the next page.)

This questionnaire reflects changes made to the law by H.B. 1491, 80th Leg., Regular Session.

This is the notice to the appropriate local governmental entity that the following local government officer has become aware of facts that require the officer to file this statement in accordance with Chapter 176, Local Government Code.

OFFICE USE ONLY

Date Received

1 Name of Local Government Officer

2 Office Held

3 Name of person described by Sections 176.002(a) and 176.003(a), Local Government Code

4 Description of the nature and extent of employment or other business relationship with person named in item 3

5 List gifts accepted by the local government officer and any family member, excluding gifts described by Section 176.003(a-1), if aggregate value of the gifts accepted from person named in item 3 exceed \$250 during the 12-month period described by Section 176.003(a)(2)(B)

Date Gift Accepted _____ Description of Gift _____

Date Gift Accepted _____ Description of Gift _____

Date Gift Accepted _____ Description of Gift _____

(attach additional forms as necessary)

6 AFFIDAVIT

I swear under penalty of perjury that the above statement is true and correct. I acknowledge that the disclosure applies to a family member (as defined by Section 176.001(2), Local Government Code) of this local government officer. I also acknowledge that this statement covers the 12-month period described by Section 176.003(a), Local Government Code.

Signature of Local Government Officer

AFFIX NOTARY STAMP / SEAL ABOVE

Sworn to and subscribed before me, by the said _____, this the _____ day
of _____, 20 _____, to certify which, witness my hand and seal of office.

Signature of officer administering oath

Printed name of officer administering oath

Title of officer administering oath

LOCAL GOVERNMENT OFFICER CONFLICTS DISCLOSURE STATEMENT

Section 176.003 of the Local Government Code requires certain local government officers to file this form. A "local government officer" is defined as a member of the governing body of a local governmental entity; a director, superintendent, administrator, president, or other person designated as the executive officer of the local governmental entity; or an employee of a local governmental entity with respect to whom the local governmental entity has, in accordance with Section 176.005, extended the requirements of Sections 176.003 and 176.004. This form is required to be filed with the records administrator of the local governmental entity not later than 5 p.m. on the seventh business day after the date on which the officer becomes aware of the facts that require the filing of this statement.

A local government officer commits an offense if the officer knowingly violates Section 176.003, Local Government Code. An offense under this section is a Class C misdemeanor.

Please refer to chapter 176 of the Local Government Code for detailed information regarding the requirement to file this form.

INSTRUCTIONS FOR COMPLETING THIS FORM

The following numbers correspond to the numbered boxes on the other side.

- 1. Name of Local Government Officer.** Enter the name of the local government officer filing this statement.
- 2. Office Held.** Enter the name of the office held by the local government officer filing this statement.
- 3. Name of person described by Sections 176.002(a) and 176.003(a), Local Government Code.** Enter the name of the person described by Section 176.002, Local Government Code with whom the officer has an employment or other business relationship as described by Section 176.003(a), Local Government Code.
- 4. Description of the nature and extent of employment or business relationship with person named in item 3.** Describe the nature and extent of the employment or other business relationship with the person in item 3 as described by Section 176.003(a), Local Government Code.
- 5. List gifts accepted, excluding gifts described by Section 176.003(a-1), if aggregate value of the gifts accepted from person named in item 3 exceed \$250.** List gifts accepted during the 12-month period (described by Section 176.003(a), Local Government Code) by the local government officer or family member of the officer, excluding gifts described by Section 176.003(a-1), from the person named in item 3 that in the aggregate exceed \$250 in value.
- 6. Affidavit.** Signature of local government officer.

CONFLICT OF INTEREST QUESTIONNAIRE
For vendor or other person doing business with local governmental entity

FORM CIQ

This questionnaire reflects changes made to the law by H.B. 1491, 80th Leg., Regular Session. This questionnaire is being filed in accordance with Chapter 176, Local Government Code by a person who has a business relationship as defined by Section 176.001(1-a) with a local governmental entity and the person meets requirements under Section 176.006(a).
 By law this questionnaire must be filed with the records administrator of the local governmental entity not later than the 7th business day after the date the person becomes aware of facts that require the statement to be filed. See Section 176.006, Local Government Code.
 A person commits an offense if the person knowingly violates Section 176.006, Local Government Code. An offense under this section is a Class C misdemeanor.

OFFICE USE ONLY

Date Received

1 Name of person who has a business relationship with local governmental entity.

2 **Check this box if you are filing an update to a previously filed questionnaire.**

(The law requires that you file an updated completed questionnaire with the appropriate filing authority not later than the 7th business day after the date the originally filed questionnaire becomes incomplete or inaccurate.)

3 Name of local government officer with whom filer has employment or business relationship.

 Name of Officer

This section (item 3 including subparts A, B, C & D) must be completed for each officer with whom the filer has an employment or other business relationship as defined by Section 176.001(1-a), Local Government Code. Attach additional pages to this Form CIQ as necessary.

A. Is the local government officer named in this section receiving or likely to receive taxable income, other than investment income, from the filer of the questionnaire?

Yes No

B. Is the filer of the questionnaire receiving or likely to receive taxable income, other than investment income, from or at the direction of the local government officer named in this section AND the taxable income is not received from the local governmental entity?

Yes No

C. Is the filer of this questionnaire employed by a corporation or other business entity with respect to which the local government officer serves as an officer or director, or holds an ownership of 10 percent or more?

Yes No

D. Describe each employment or business relationship with the local government officer named in this section.

4

 Signature of person doing business with the governmental entity

 Date