

SHELBY COUNTY APPRAISAL DISTRICT
BOARD OF DIRECTORS
OPERATING AND PROCEDURE POLICY

OPERATING POLICIES OF THE
SHELBY COUNTY APPRAISAL DISTRICT

The Shelby County Appraisal District is a political subdivision of the State of Texas created pursuant Subchapter A of the Property Tax Code subject to the standards and administration set by the Comptroller of Public Accounts - Property Tax Division. (Sec. 6:01 & Sec. 5:03) The appraisal district's primary responsibility is to develop an appraisal roll for use by the taxing units in imposing ad valorem taxes on property in the district.

Generally, the appraisal district's boundaries are the same as the Shelby County boundaries. Exceptions are taxing units with boundaries with boundaries extending into two or more counties. These units may choose to participate in more than one, or in only one, appraisal district. In the event they choose one, the boundaries of the district chosen extend outside the county to the extent of that unit's boundaries.

The costs of the appraisal district operations are allocated to the various taxing units participating in the district, based upon their relative tax levy. A unit which levies five percent of the total of taxes levied by all units is allocated five percent of the appraisal district's budgeted costs. Payments are due before the first day of each calendar quarter and late payments are assessed penalty and interest.

A majority of the taxing units entitled to vote in the selection of the board of directors have the authority to veto the appraisal district's budget by resolution within thirty days after adopted and any other action of the board of directors within fifteen days.

SCAB BOARD OF DIRECTORS

The Shelby County Appraisal District is governed by a board of eleven directors.

ELIGIBILITY

To be eligible to serve on the board, 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 of appointment.

An employee of a taxing unit participating in the appraisal 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 participating in the district.

Section 6:035 of the Property Tax Code, effective September 1, 1989, bars a board member from serving if the member is related to a person who operates for compensation as a tax agent or a property tax appraiser in the appraisal district.

Section 6:036 of the Property Tax Code, effective September 1, 1989, bars a person from serving on the board if they contract with the appraisal district, or if they contract on a tax-related matter with a taxing unit served by the appraisal district, or if they have a substantial interest in a business that contracts with an appraisal district or a taxing unit served by the appraisal district.

TERM

Members of the board of directors will serve two-year terms beginning on January of even-numbered years.

SELECTION

Members of the board are selected by certain taxing units participating in the district. The selection process is based upon resolution adopted by at least three-fourths of the taxing units in 1981 pursuant to Section 6.031 of the Property Tax Code.

The resolutions provide that the Shelby County Appraisal District Board of directors be appointed as follows: City of Center - 2 Directors; Center ISD - 2 Directors; City of Joaquin and Joaquin ISD - 1 Director; City of Tenaha and Tenaha ISD - 1 Director; Shelbyville ISD - 1 Director; Shelby County - 2 Directors; City of Timpson, Timpson ISD, and Excelsior ISD - 1 Director; The Board of Directors elect one Director-at-Large.

VACANCIES ON THE BOARD

If a vacancy occurs on the board of directors, the taxing units entitled to appoint the members, may do so to fill the vacancy based on resolution adopted by three-fourths of taxing units in 1981 pursuant to Section 6.03 & 6.031.

RECALL

Pursuant to Section 6.033(6.032) of the Property Tax Code and based on resolution adopted by three-fourths of the taxing units in 1981, the governing body of a taxing unit that appointed an individual to the board, may initiate the procedure for recall of its representative.

OFFICERS OF THE BOARD

The officers of the board shall consist of a chair person, vice-chair person, and secretary, who shall be selected by majority vote at the regular January meeting of each year. In the event of a vacancy of office, the office is filled at the first regular meeting following the vacancy.

The duties of the chair person shall include

- * Presiding at board meetings.
- * Appointing committee members unless otherwise instructed by the board.
- * Sign all legal instruments requiring board signature.
- * Performing legal duties as required by state statute.
- * Any other functions as designed by the board of directors.

The duties of the vice-chair person shall include

- * Presiding at meetings in absence of the chair person
- * In absence of chair person, the signing of all legal instruments requiring board signature.
- * Any other functions as designed by the board of directors.

If both the chair person or vice-chair person are absent the secretary shall preside at the meeting.

COMPENSATION

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 the duties as provided by the budget adopted by the board.

MEETINGS

All meetings of the board shall be held in the board room of the appraisal district located at 5907 Loop 500, Center, Texas, unless a different location is designated by board action and in the notice of meeting. Meetings shall start promptly at the appointed hour or as soon thereafter as a quorum is present. All meetings shall conform to the Open Meetings Laws.

The regular quarterly meeting of the board shall be held the fourth Tuesday of each month beginning at 7:00 P.M.. Special meetings or emergency meetings may be called by the chair person or by a majority of board members.

Notices of meeting shall be posted as required by law. No business shall be transacted at the meeting except that for which the meeting is called and posted on agenda.

Meetings shall be conducted in conformity to Roberts Rules of Order Revised unless otherwise directed by the board policy.

An agenda packet outlining the agenda and providing support information shall be prepared by the chief appraiser or a designated employee and shall be mailed or delivered to the members prior to each regular meeting. The packet shall include the minutes of the previous meeting.

The minutes of the preceding meeting shall be approved by the board as the second order of business.

The official minutes of all minutes shall be held by the chief appraiser.

CITIZENS COMMUNICATIONS

The agenda for the order of business for all regular meetings shall include an agenda item to allow for communications for citizens on any issue with the authority of the board. The board shall allow a reasonable amount of time for each citizen but may vote to limit the time for speaking as may be reasonably necessary to allow the board to complete its business and adjourn the meeting at a reasonable time. If a large number of persons wishing to speak to the board on one topic, the chair person may ask for a representative to be appointed.

Citizens who do not speak English, or are hearing impaired and that person is unable to provide his own

interpreter, with cost paid by the district, are encouraged to contact the chief appraiser in advance so that arrangements can be made for a professional interpreter. The chief appraiser shall respond to all requests for a professional interpreter if time permits. When time does not permit the scheduling and attendance of an interpreter, the chief appraiser will make every effort to fully assist the citizen to properly convey his communication to the board.

If a person has a disability that prevents him from entering the appraisal district's office or that otherwise prevents him from having access to the board, he should contact the chief appraiser in writing prior to the meeting. The notice should describe the person's disability and how it prevents the person from having access to the board. Upon receiving the notice, the chief appraiser shall determine whether the person can be given access to the board (1) by some temporary modification of the appraisal district office that is practicable under the circumstances; (2) by means of some assistance from the employees of the district that is practicable and safe under the circumstances; or (3) by having the board relocate its meeting to some other room or part of the appraisal district office. If the person cannot be given access to the board in such a manner, the chief appraiser shall arrange for the person to address the board by telephone from some other location through use of a speaker-phone.

Citizens will not be permitted to enter into discussion or debate with the board of directors as other agenda items are being considered and determined by the board.

COMPLAINT PROCEDURE

A complaint may be address to any matter within the jurisdiction of the board of directors. A complaint must be files in writing to the chair person of the board, and delivered to the chief appraiser. The board shall take the actions it may deem reasonable and appropriate to resolve a complaint. When a complaint is pending, at least once each calender quarter, the board shall notify the parties to the complaint (both complaining party and the party complaint is against) in writing the status of the complaint. The board shall notify the parties when complaint is resolved. The board's deliberations at its meeting with respect to complaints, shall occur in open session or executive session as authorized by Section 552.001 et seq. of the Texas Government Code.

AUTHORITY AND FUNCTIONS

The board of directors shall establish general policies in keeping with the requirements of state law. Members of

the board shall have authority only when acting as a board legally in session. The board shall not be bound in any way by any statement or action of any individual member except such statement is in pursuance of specific instructions of the board.

Statutory responsibilities of the board of directors are:

1. Hiring & firing of chief appraiser
2. Contracting with other appraisal offices, taxing units, or private firms to perform appraisal functions.
3. Adopting annual budgets for the operation of the appraisal district office.
4. Purchasing or leasing real property, as well as constructing improvements to establish the appraisal office.
5. Ensuring preparation of annual audits by certified public accountant.
6. Selecting a financial institution to deposit funds through bid solicitation.
7. Entering contracts for all expenditures in excess of \$10,000 complying with the bidding requirements established by law.
8. Appointing the members of the appraisal review board.
9. Administering the district office in any other manner required by law.

The board of directors has no responsibility for setting tax rates, appraising property, adjusting appraisals granting or denying exemptions, or any other matter directly affecting the value of property.

The board shall consider and act on policies for the appraisal district. Such policies may be initiated by the chief appraiser or by members of the board. They will select the district legal counsel and authorize appropriate compensation from the appraisal district budget. Require and evaluate reports of the chief appraiser concerning the operations and financial status of the appraisal district.