

WICHITA APPRAISAL DISTRICT

BOARD OF DIRECTORS

POLICY MANUAL

AMENDED DECEMBER 9, 2009

BOARD OF DIRECTORS POLICY MANUAL

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MISSION STATEMENT

It is the mission of the District Board of Directors to establish general policies in keeping with the requirements of state law and adherence to the dictates of the Texas Property Tax Code (hereafter referred to as Tax Code). It is charged with the responsibility to provide uniform and equal appraisal of all property within its boundaries and to develop an annual appraisal roll for use by the taxing jurisdictions.

I. GENERAL INFORMATION

The Wichita Appraisal District (hereafter referred to as District) is a political subdivision of the State of Texas created pursuant to Subtitle B, Chapter 6, Subchapter A of the Tax Code. Its boundaries are the same as the Wichita County boundaries. A small portion of Holliday ISD is located within the boundaries of Wichita County and is appraised by Wichita Appraisal District.

The costs of appraisal district operations are shared by the various taxing entities participating in the District. Each entity's allocation is based on its tax levy relative to total tax levy of all the participating taxing entities. Payments are due before the first day of each calendar quarter.

A majority of the taxing entities entitled to vote in the selection of the Board of Directors (hereafter referred to as Board) have the authority to veto the District's budget and any other action of the Board of Directors.

II. ETHICS POLICY

It is the policy of the District that the officers and employees of the district are independent, impartial and responsible to the taxpayers of Wichita County; that public office or employment is not used for personal gain; and that state laws applicable to the conduct of public officials be observed. Policies and procedures of the appraisal district are adopted in affirmation of these goals.

A. STANDARDS OF CONDUCT

1. 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 statement or action on the part of any individual member except when such statement or action is in pursuance of specific instructions of the Board.
2. A member of the Board or Appraisal Review Board or an employee of the District shall not, in his official capacity, transact any business with any person, business entity, or property in which he has a substantial interest.
3. A member or employee shall not accept or solicit any gift or favor that might reasonably tend to influence that individual in the discharge of his official duties or that the member or employee knows, or should know, has been offered with the intent to influence or reward official conduct.

4. A member or employee shall not use his official position with the District to secure a special privilege, consideration, or exemption for himself or others, or to secure confidential information for any purpose other than official responsibilities.
5. A member or employee shall not use district facilities, personnel, equipment, or supplies for private purposes, except to the extent such are lawfully available to the public.
6. Every employee shall file an affidavit of ownership (or interest) for property subject to appraisal by District. The affidavit is to be filed by April 1 to reflect December 31 ownership or interest.
7. A member or employee may not participate in a vote or decision on a matter affecting a person, business entity, or property in which the member or employee has a substantial interest.
8. An employee shall not participate in the appraisal of property in which he has an interest (to include ownership, lien holder, or any other interest). The employee shall refer such property directly to the Chief Appraiser.
9. A member or employee shall not use information received in connection with his official position for his own purposes or gain unless such information can be known by ordinary means to any ordinary citizen.

B. CONFLICT OF INTEREST

1. An employee shall not engage in any activity or employment outside of the appraisal office if such engagement adversely affects his impartiality in the execution of his official duties or adversely affects the performance of his official duties.
2. An employee shall not serve as a tax agent or appraiser for any party; by serving that party for any form of compensation or any benefit through the collection of data, appraisal of property, presentations, argument, appearances or other exercise of influence in the property tax system, unless such service does not involve properties in the purview of the appraisal district.
3. A Board member or chief appraiser under Chapter 176 of the Local Government Code 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. The statement must be filed if these persons have (1) employment or business relationship with directors or family members of the director that results in their receiving taxable income; or (2) given a gift with a value of more than \$250 in a 12 month period preceding the date of contract execution or consideration. The family member is a person within the first degree by consanguinity or affinity. The statement must be filed with the chief appraiser within 7 days of directors becoming aware of the relationships and contracts. The statement is prescribed by the Texas Ethics commission and is available on their website. The Board member or chief appraiser must abstain from voting or participating in discussions on any issue involving substantial interest.

C. COMPLIANCE

4. A member of the Board who violates any requirement of this policy shall be subject to review and action by the appointing authority.
5. A member of the Appraisal Review Board who violates any requirement of this policy shall be subject to review and action by the Board.
6. An employee who violates any requirement of this policy shall be subject to review and action by the Chief Appraiser.

POLICY STATEMENT ON REAPPRAISALS

It is the policy of the District to reappraise all taxable property as stated in the most recent Reappraisal Plan per Sec. 6.05(i) of the Tax Code. The Chief Appraiser will establish and present to the Board a two-year Reappraisal Plan in every even numbered year, setting out plans to conduct all appraisal activity.

POLICY STATEMENT ON EQUAL EMPLOYMENT OPPORTUNITY

It is the policy of the District to recruit, employ and provide compensation, promotion, and other conditions of employment without regard to race, color, religion, sex, age, or national origin. It is the policy of the District to provide productive employment opportunities for the handicapped by placing such individuals in positions where their abilities can be effectively utilized. The District affirms that employment decisions shall be made only on the basis of occupational qualifications. The District shall continually review its employment practices and personnel procedures and take positive steps to assure that equality of employment opportunity at the District is a fact as well as an ideal.

POLICY STATEMENT ON HARASSMENT

Purpose

The purpose of this policy is to inform all employees that harassment in the workplace is strictly prohibited, especially when such conduct is based on gender, race, color, religion, national origin, age disability, or any other unlawful basis. A reference should be made to Page 15 of the Wichita Appraisal District Personnel Handbook for detail regarding harassment.

Examples

Examples of prohibited harassment include, but are not limited to:

- Use of slurs, epithets, and words that degrade an individual or group of individuals, even when used in a joking fashion;
- Unwelcome, advances, demands or requests for sexual acts or favors, and other verbal or physical conduct of an offensive nature;
- Display of cartoons, photographs, drawings, or images that are offensive or degrading to others;

- The conduct has the purpose or effect of substantially interfering with an employee's work performance or which creates an intimidating, hostile, or offensive work environment;
- Conditioning hire, continued employment, or terms and conditions of employment upon submission to sexual advances or requests for sexual favors.

Responsibilities

The District is committed to a work place free of harassment. Prevention is the most effective tool for eliminating this behavior. The Chief Appraiser should ensure that all employees are informed of this policy and institute immediate and appropriate corrective action if such prohibited conduct is exhibited.

All District personnel are responsible for immediately reporting acts of harassment to their immediate supervisor or the Chief Appraiser. Failure to report such conduct may result in a reprimand, depending on the action in accordance with the disciplinary procedures established in the district personnel policies.

ACCESS TO THE DISABLED

In accordance with the Elimination of Architectural Barriers Act of Texas, the appraisal district building is architecturally designed to allow access by physically handicapped citizens. Citizens in need of assistance in accessing meetings of the Board of Directors or Appraisal Review Board are encouraged to contact the taxpayer liaison officer in advance of their presentation so that they may be assisted.

III. BOARD OF DIRECTORS

Eligibility & Responsibilities

A board of nine directors governs the District. Board members must meet the following eligibility requirements, as well as any additional requirements set out in the Tax Code or the Comptroller's publication *Appraisal District Director's Manual*.

- 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 entity 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 entity participating in the appraisal district.
- Section 6.035 of the Tax Code 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 Tax Code bars a board member from serving if they contract with the appraisal district, or if they contract on a tax-related matter with a taxing entity served by the appraisal district, or if they have a substantial interest in a business that contracts with the appraisal district or a taxing entity served by the appraisal district.

- Owing delinquent property taxes disqualifies a person from serving on the CAD Board, Appraisal Review Board, or as Chief Appraiser. Disqualification takes place when a person owns property on which delinquent taxes have been owed for more than 60 days after the date the person knew or should have known of the delinquency. This disqualification does not apply if the person is paying the delinquent taxes under an installment payment agreement or has deferred or abated a suit to collect the delinquent taxes.

Selection

Section 6.03 of the Tax Code establishes the selection process for Appraisal District Directors. Members of the Board are selected by certain taxing entities participating in the district. An option of the Tax Code (Sec. 6.031) allows three-fourths of the voting entities to increase the number of directors, or change the method or procedure for appointing the members. Code Sec. 6.034 also allows for optional staggered terms. The taxing units of Wichita County adopted a nine member Board of Directors with staggered terms. In 2006 three-fourths of the voting entities notified the Chief Appraiser, as per the Tax Code (Sec. 6.031) that they had passed resolutions to add one appointment to the Board of Directors from Wichita County to replace the appointment formerly shared by City of Wichita Falls and Wichita Falls ISD. Representation on the Board of Directors is as follows:

Wichita County appoints one (1) member to the Board. This appointment is made in odd numbered years. Wichita County and City View I.S.D. share one (1) member to the Board, with the entities alternating appointments. These appointments are made in odd numbered years.

Electra City, Electra I.S.D., and Electra Hospital District share one (1) member with the districts working together to make their selection. This appointment is made in even numbered years.

Burkburnett City and Burkburnett I.S.D. share one (1) member with the districts working together to make their selection. This appointment is made in odd numbered years.

Iowa Park City and Iowa Park C.I.S.D. share one (1) member with the districts working together to make their selection. This appointment is made in odd numbered years.

The City of Wichita Falls and Wichita Falls I.S.D. each have two (2) members, appointed in even numbered years.

Section 6.03 of the Tax Code was amended to provide that if the county assessor-collector is not appointed to the board, the county assessor-collector serves as a non-voting director.

Term of Office

Members of the Board of Directors will serve two-year terms with five (5) members coming on in even numbered years and four (4) coming on in odd numbered years.

Vacancies on the Board

Section 6.03 of the Tax Code provides that in the event of a vacancy on the Board, the governing body of the taxing entity or entities that appointed the person who vacated the position shall appoint a new director.

Recall

Section 6.033 of the Tax Code provides that the governing body or bodies of the taxing entities that participated in the appointment of 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 chairman, vice-chairman, and secretary who shall be selected by majority vote at the first regular 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 chairman shall include:

- Presiding at Board meetings.
- Appointing committee members unless otherwise instructed by the Board.
- Signing all legal instruments requiring Board signature.
- Performing legal duties as required by state statute.
- Review requests for approval of checks over \$5,000, in the absence of the Board secretary, and provide written confirmation of said approval.
- Any other functions as designated by the Board of Directors.

The chairman may vote on any matter coming before the Board of Directors except as prohibited by statute.

The duties of the vice-chairman shall include:

- Presiding at meetings in absence of the chairman.
- In the absence of the chairman, the signing of all legal instruments requiring board signature.
- Any other functions as designated by the Board of Directors.

The duties of the secretary shall include:

- Presiding at meetings in absence of both the chairman and the vice-chairman.
- Meeting statutory notice requirements, i.e., delivering written notice to the presiding officer of the governing body of each taxing entity participating in the district of the date, time, and place for the public hearing to consider the district budget.
- Review requests for approval of District checks over \$5,000 and provide written confirmation of said approval.

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 their duties as provided by the budget adopted by the Board.

Meetings

All meetings of the Board shall be held in the boardroom of the appraisal district located at 600 Scott Street, Wichita Falls, Texas unless a different location is designated by Board action and in the notice of meeting. Meeting shall start promptly at the appointed hour or as soon thereafter as a quorum is present.

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

A majority of the members of the Board shall constitute a quorum for the transaction of official business. Four Board members and the Tax Assessor-Collector constitute a quorum.

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 Board meeting. The packet shall include the minutes of the previous meeting.

The Board as a first order of business shall approve the minutes of the preceding meeting.

The Chief Appraiser shall hold the official minutes of all meetings.

Citizen Communications

The agenda for the order of business for all regular meeting shall include an agenda item to allow for communications from citizens on any issue within the authority of the Board. The Board shall allow a reasonable amount of time for citizen communications as determined by the chairman.

Citizens who do not speak English or are hearing impaired are encouraged to contact the taxpayer liaison officer in advance of their presentation so that arrangements can be made to provide a professional interpreter. The taxpayer liaison officer 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 liaison officer will make every effort to fully assist the citizen to properly convey his communication to the Board.

Public Information Requests

The Deputy Chief Appraiser shall function as the public information officer. Said officer, according to the laws governing the Public Information Act, shall handle all public information requests. This includes, but is not limited to: retrieving, copying, and providing copies of requested documentation, or making them available for review, and determining the cost of providing such documentation. The public information officer will be informed of and adhere to all laws governing public information requests and the timely response required in executing such requests, treating all such requests in a uniform and equal manner.

Authority & Functions

The Board 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 on the part of any individual member except when such statement or action is in pursuance of specific instructions of the Board.

The statutory responsibilities of the Board include:

- A. The establishment of an appraisal office (Sec. 6.05 of the Tax Code). The administrative offices of the District shall be located at 600 Scott Street, Wichita Falls, Texas.
- B. The appointment of the Chief Appraiser (Sec. 6.05 of the Tax Code).
- C. Approval of the budget (Sec. 6.06 of the Tax Code). The Board shall consider and adopt an annual budget by September 15th of each year. The budget may not be adopted until written notice is given to the taxing entities and the Board has conducted a public hearing on the proposed budget.

The Chief Appraiser shall prepare the budget and present it to the Board and interested parties as a preliminary budget. This preliminary budget will be sent to all taxing entities for their review. Based on changes to the preliminary budget as approved by the Board, the Chief Appraiser shall prepare the budget and present it for final Board approval as required by statute. After the budget is approved and implemented, budget transfers from one line item account to another line item account that exceed \$5,000 will require Board approval. In any case the Board will be advised of all line item transfers. Total expenditure overruns, regardless of amount, will require Board approval.

The Board may amend the approved operating budget after giving notice to taxing units. If the total amount of payments made by taxing entities exceeds the amount actually spent during the fiscal year for which the payments were made, the Board will vote to 1) designate the funds for future expenditures, or 2) to credit the excess amount against each taxing entity's allocated payments for the following year in proportion to the amount of each entity's budget allocation for the fiscal year for which the payments were made. If the Board votes to make Credit Adjustments, they will be made upon completion and acceptance of the audit for the fiscal year for which the payments were made.

- D. Annual financial audit (Sec. 6.063 of the Tax Code). The Board shall contract for an annual audit by an independent certified public accountant. A copy of an audit report shall be delivered to the presiding officers of all taxing entities participating in the District.
- E. In accordance with Section 6.05 of the Tax Code, to ensure adherence with generally accepted appraisal practices, the Board of Directors shall develop biennially a written plan for the periodic reappraisal of all property within the boundaries of the district according to the requirements of Section 25.18, Tax Code, and shall hold a public hearing to consider the proposed plan. Not later than September 15 of each even numbered year, the board shall complete its hearings, make any adjustments, and by resolution finally approve a plan.

F. Designation of depository (Sec. 6.09 of the Tax Code).

The Board shall solicit bids for the district depository at least once every two years and shall designate the financial institution(s) that offer the most favorable terms and conditions for the handling of district funds. Funds must be secured in the manner provided by law. Funds may be invested in accordance with Government Code Chapter 2256, which addresses authorized investments for Texas governmental entities. The Board and the Depository may agree to extend a depository contract for one additional two-year period.

Funds to be invested in:

- a. Fully collateralized Certificates of Deposit as defined within the Bank Depository Contract,
- b. Fully insured Certificates of Deposit,
- c. Obligations of the United States Government, its agencies and instrumentalities and,
- d. Direct obligations of the State of Texas or its agencies,
- e. Insured certificates of deposit are to be insured by the FDIC, or appropriate private insurance coverage as specified on certificates in excess of the FDIC limit.

All such investments without regard to type shall be consistent with State and Federal laws pertaining to the investment of public funds.

G. Appointment of the Appraisal Review Board (Subchapter C, Tax Code).

The Appraisal Review Board will consist of eleven (11) regular members who will serve two (2) year staggered terms. No individual can serve more than three (3) consecutive terms on the Appraisal Review Board. The Appraisal Review Board conducts meetings and hearings in the Wichita Appraisal District boardroom.

The Board of Directors, in its selection process, will strive to make the Appraisal Review Board a body representative of all areas and population of the county. Selection of members will be based solely on qualifications and the judgment of the Board of Directors that the persons selected will make good review board members. Taxpayers who wish to serve on the Appraisal Review Board are asked to complete an application to determine eligibility, as well as background facts that may enhance their representation on the Appraisal Review Board.

The Wichita Appraisal District Board Chair may appoint a committee of three members to make recommendations of individuals for all Appraisal Review Board positions. The Appraisal Review Board Selection Committee will serve for annual terms beginning in January of each year.

The Appraisal Review Board Selection Committee may recommend a nominee for each appointment by the date requested by the Board of Directors. Committee members should personally contact candidates to advise them on the requirements of the position, time commitments, payment policies, and impact of their

Appraisal Review Board decisions. Candidates should be informed that the Committee's recommendations are subject to the approval of the Board of Directors based solely on candidate qualifications and the judgment of the Board of Directors as stated above

H. Appraisal contracts (Sec. 25.01 of the Tax Code)

The Board shall review and approve contracts between the appraisal district and private appraisal firms to perform appraisal services for the District.

I. Purchasing and Contracting Authority (Section 6.11 of the Tax Code).
Subsection (a) states: 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.

Per Section 176.006 of the Local Government Code, it is the policy of this board to require vendors or other persons to file a CONFLICT OF INTEREST QUESTIONNAIRE with the chief appraiser not later than the seventh business day after the beginning discussions or negotiations to enter into a contract with the appraisal district or submits to the appraisal district a response to a request for proposals or bids, correspondence, or another writing related to a potential contract with the appraisal district

J. Complaints

Written complaints that involve issues that are within the authority of the Board are to be considered by the Board or its designee, the taxpayer liaison officer.

The Board will consider complaints about itself, the Appraisal District, the Appraisal Review Board, or any of the following persons if the action which is the subject of the complaint was taken in such person's official capacity: a member of the Board of Directors, a member of the Appraisal Review Board, the Chief Appraiser, any employee of the appraisal district, any private person or firm who, by contract, performs governmental functions for the appraisal district.

A complaint may be addressed to any matter within the jurisdiction of the Board of Directors or any other matter involving the appraisal district or the Appraisal Review Board, except that a complaint may not be addressed for any of the grounds for protest before the Appraisal Review Board set out in Section 41.03, 41.41, 41.411 or 25.25 of The Texas Property Tax Code.

A complaint must be filed in writing. The Board of Directors will respond to written complaints about the policies and procedures of the appraisal district, Appraisal Review Board and the Board of Directors.

Correspondence should be addressed as follows and mailed to:

Chairman, Board of Directors
Wichita Appraisal District
P.O. Box 5172
Wichita Falls, TX 76307

No employee or official of the appraisal district or Appraisal Review Board shall be sanctioned or disciplined in any manner by the Board in response to a complaint without being given an opportunity to be heard by the Board at one of its meetings. The Board may also allow the complaining party to appear before it.

Written complaints are forwarded to the taxpayer liaison officer. The agenda for each regularly scheduled meeting of the Board shall include an agenda item for a report by the taxpayer liaison officer. At each such meeting, he/she shall report to the Board on the nature and the status of the resolution of all complaints filed. Board deliberations concerning complaints must comply with the applicable provisions of the Texas Open Meetings Act. Until final disposition of each complaint and unless doing so would jeopardize an undercover investigation, the Board shall notify the parties to the complaint at least quarterly of the status of the complaint.

K. Records management

The Board shall cause policies and procedures to be developed for the administration of the Texas Local Government Records Act. The Board shall designate a records management officer to administer the records management program.

L. The Board shall appoint a taxpayer liaison officer (Section 6.052 of the Tax Code).

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. The taxpayer liaison officer shall report to the board at each meeting on the status of all complaints filed with the board under Section 6.04(g). The chief appraiser or any other person who performs appraisal services for the appraisal district for compensation is not eligible to be the taxpayer liaison officer for the appraisal district.

The taxpayer liaison officer should be familiar with the operations of an appraisal district, the Texas Property Tax Code and be adept at conflict resolution.

M. Other statutory duties.

The Board shall perform other duties as specified by state statutes.

In addition to the specific statutory duties that are described above, the Board shall:

- 1) Require and evaluate reports by the Chief Appraiser concerning the operations and financial status of the District.
- 2) Yearly evaluate the performance of the Chief Appraiser and review his contract.
- 3) Require the development and adoption of District policies for the sound financial management of District funds. The Board of Directors shall adopt by official action an Investment Policy in accordance with Chapter 6 of the Texas Property Tax Code. Sections 2256.003 through 2256.006 et seq of the Government Code, Article 2529, Article 2544, Article 2546, Article 2546a, Article 2548a, Article 2549 and Article 2558 of Vernon's Ann. Civ. St. (See addendum for Investment Policy).
- 4) The Board shall implement a fixed asset capitalization policy whereby property purchases and major repairs and renewals costing in excess of \$1,000 are capitalized and those costing less than \$1,000 are expensed.
- 5) The policy of the Board is to require written approval (written approval includes fax, email, etc.) from the Board secretary (or Board chair in the absence of the secretary) on all checks over \$5,000.
- 6) The Board shall establish and periodically review a fund reserve for contingency in the amount of ten (10) to fifteen (15) percent of the District's annual budget.
- 7) In the event the District's functions are assumed by a different agency or the District ceases to operate as an independent agency for any reason, the board shall allocate assets of the District toward securing the unfunded liability of the District's Texas County & District Retirement System plan.
- 8) Assist in presenting to the public the needs and progress of the District.
- 9) Establish a policy for vehicle travel reimbursement that pays on the following basis: If total travel miles are less than 350 miles, employee will be reimbursed at the IRS allowable rate for actual miles driven. If total travel miles are more than 350 miles, employee will have an option of using a full-size rental car, paid for by the District; or reimbursed at the rate of the estimated cost of such a rental car, plus refueling cost. A rental car vs. employee reimbursement calculation may be prepared for comparison.
- 10) Consider and act on policies for the District. Such policies may be initiated by the Chief Appraiser or by members of the Board.
- 11) Select District legal counsel and authorize appropriate compensation from the District budget.

12) Approve all contracts as required by law.

13) Perform other duties as required to govern the District as permitted by law.

IV. DISTRICT ADMINISTRATION

The Chief Appraiser is the chief administrative officer of the appraisal district office.

Hiring the Chief Appraiser

One of the most important functions of the Board is the appointment of the Chief Appraiser.

Should a vacancy occur in this position, the Board will begin the process of replacement. The steps for seeking a replacement are as follows:

- The Board will appoint a search committee consisting of the chairman and three board members
- The committee will develop an advertisement reflecting minimum qualifications and expectations.
- The committee will develop a timetable to accept resumes, interview and select a candidate.
- The committee will have the advertisement published with the Texas Association of Appraisal Districts and any other publications deemed appropriate.
- The committee may determine the need to utilize other resources in obtaining qualified candidates
- The committee will determine the candidates to interview based on their qualifications
- The full Board will interview the recommended candidates. At the conclusion of the first round of interviews, the Board will narrow the number of candidates down to the most qualified. Additional interviews, background and reference checks will be performed
- The Board will vote on the candidates to finalize their selection.
- The Board Chairman will negotiate the contract with the selected individual.
- If a chief appraiser has not been selected within 30 days of the prior chief appraiser's departure an interim chief appraiser shall be appointed.

Following are the primary qualifications the Board will look for when selecting a new Chief Appraiser:

Skills

- To work productively, both independently and in cooperation with staff and the general public
- To build, maintain, and effectively direct and lead a productive team of employees.
- To communicate effectively, both verbally (including strong public speaking and presentation skills) and in writing
- To thoroughly and accurately perform moderately complex research and mathematical and statistical computations

Knowledge

- Of advanced management techniques and methods
- Of the principles, practices, and value approaches applicable to property appraisal
- Of mass appraisal systems
- Of provisions of the Texas Property Tax Code
- Of the Uniform Standards of Professional Appraisal Practice
- Of computer terminals/personal computers and their efficient use and operation

Education/Experience

- Any combination of education and experience equivalent to four years of college or an equivalent combination of education and experience, with at least ten years of relevant and/or substitute experience in appraisal and/or management in a public or governmental organization.
- Current certification as a Registered Professional Appraiser by the Texas Department of Licensing and Regulations

The Board of Directors appoints the Chief Appraiser. The Chief Appraiser is directly accountable to the Board for the effective discharge of all duties and responsibilities. All other personnel are employed by and accountable to the Chief Appraiser. The Chief Appraiser may delegate authority to subordinate employees.

Duties & Responsibilities

The Chief Appraiser coordinates and implements the goals and objectives established by Board policy, provisions of the Tax Code, and other applicable laws and rules. The Chief Appraiser's responsibilities include numerous statutory responsibilities related to the development of appraisal rolls and the administration of the appraisal office. Additionally, the Chief Appraiser is assigned duties by the Board necessary for the conduct of Board duties and implementation of Board policy. The Chief Appraisal shall:

- A. Establish a comprehensive program for the conduct of all appraisal activities and keep the Board informed on the progress of appraisal activities.
- B. Develop and implement sound administrative procedures for the conduct of all District functions.
- C. Develop and implement an effective financial management system and provide reports to the Board to allow evaluation of the District's fiscal affairs.
- D. Develop and implement an effective internal budget development system and prepare a proposed budget by June 15 of each year.
- E. Serve as the District's spokesperson in providing information to news media, taxing entities, and the general public on the operations of the District and provisions of the property tax laws.

- F. Prepare the Agenda for each Board meeting, attend all meetings, and provide staff recommendations for all appropriate Board actions.
- G. In consultation with the District legal counsel, provide information on litigation matters.
- H. Develop and implement a personnel management system for job assignments, personnel evaluations, staff hiring, periodic salary surveys and classification studies, and other personnel related matters.
- I. Employ and compensate professional, clerical and other personnel as provided by the budget.
- J. In accordance with Sec. 6.12 (a) of the Tax Code, the Chief Appraiser shall appoint, with the advice and consent of the board of directors, an Agricultural Advisory Board, composed of three or more members.
- K. Review adjustments or changes involving properties of employees of the District.

V. APPRAISAL REVIEW BOARD

The Appraisal Review Board is responsible for the local administrative review of appraisal records.

Selection

The Board of Directors appoints members of the Appraisal Review Board.

Eligibility

To serve on the Appraisal Review Board an individual must be a resident of the District and must have resided in the District for at least two (2) years. A member of the Board of Directors, or an officer or employee of the Office of the Comptroller, the District, or a taxing entity is ineligible to serve. In order to serve, members must meet all eligibility requirements set out by the Tax Code and outlined in the *Appraisal Review Board Manual* published by the Office of the Comptroller.

Section 6.412 of the Tax Code provides that:

(d) A person is ineligible to serve on the appraisal review board of an appraisal district established for a county having a population of more than 100,000:

- (1) if the person:
 - (A) has served for all or part of three previous terms as a board member or auxiliary board member on the appraisal review board; or
 - (B) is a former member of the board of directors, officer, or employee of the appraisal district; or
- (2) if the person served as a member of the governing body or officer of a taxing unit for which the appraisal district appraises property, until the fourth anniversary of the date the person ceased to be a member or officer; or
- (3) if the person has ever appeared before the appraisal review board for compensation.

Effective September 1, 2001 Section 6.035 was amended to provide that an individual is ineligible to serve as a board member if; the individual owns property on which delinquent taxes have been owed to a taxing unit for more than 60 days after the date the individual knew or should have known of the delinquency unless:

- (A) the delinquent taxes and any penalties and interest are being paid under an installment payment agreement under Section 33.02; or
- (B) a suit to collect the delinquent taxes is deferred or abated under Section 33.06 or 33.065.

Term of Office

Members shall serve two-year, staggered terms. No individual may be appointed for more than three consecutive terms.

Compensation

Appraisal Review Board members shall receive a per diem as provided by the annual District budget.

Duties & Responsibilities

The Appraisal Review Board is responsible by statute for the review of appraisal records and the hearing and determination of taxpayer protests and taxing entity challenges.

The Chief Appraiser shall delegate appraisal office staff to provide clerical assistance to the Appraisal Review Board.

The Appraisal Review Board may adopt rules of procedure.

Temporary Replacement

The Board of Directors will appoint temporary replacements to the Appraisal Review Board for members who have communicated with another person on a hearing outside the scheduled hearing, pursuant to Section 41.66 of the Property Tax Code. The appointments will be made at the next regular Board of Directors meeting after violation occurs. All rights and powers, which apply to regular Appraisal Review Board members, also apply to the replacements, which shall serve for an appointed hearing.

Duties and Responsibilities

The Appraisal Review Board shall adopt rules of procedure.

Removal from Office

In accordance with Section 6.41 of the Texas Property Tax Code, the Board of Directors may remove a member of the Appraisal Review Board (ARB) for good cause relating to the attendance of members at called meetings of the Appraisal Review Board. The Board of

Directors of the Appraisal District sets forth a written attendance policy for ARB members as follows:

If an ARB member misses six (6) consecutive ARB called meetings and/or requests for service on hearing panels per calendar year, the Board of Directors, by majority vote, may remove the ARB member for good cause. The good cause would be a violation of the attendance requirements.

If the ARB member presents reasons for his/her absences, the Board of Directors will consider those reasons in the enforcement of this policy. Reasons for lack of attendance may include but not be limited to death in the immediate family, sickness of individual or family members, request for judicial service for jury duty, summons for court appearance or other personal related incidents acceptable to the Board of Directors.

The Board of Directors may also remove a member of the Appraisal Review Board (ARB) for violation of Section 6.412 (restrictions on eligibility to serve as an ARB member), Section 6.413 (interest in certain contracts), Section 41.66 (prohibits ex-parte communications) and Section 41.69 (prohibits participation in ARB hearings in which an ARB member or close relative is interested).

AMENDMENTS

- 1 BOARD OF DIRECTORS, Citizen Communication & Public Information Officer Added April 2006
- 2 BOARD OF DIRECTORS, Authority and Functions, item 6, Appointment of Appraisal Review Board (increase to 11 members), Amended November 2004
- 3 POLICY STATEMENT ON REAPPRAISALS, Amended August 2006
- 4 BOARD OF DIRECTORS, Authority and Functions, item E, Policy Statement on Adherence to Periodic Reappraisal Plans, Amended August 2006
- 5 BOARD OF DIRECTORS, Additional duties, item C, Investment Policy, Added March 2007
- 6 BOARD OF DIRECTORS, Authority and Functions, item F, Funds to be invested, Added December 2007
- 7 BOARD OF DIRECTORS, Authority and Functions, item J, Complaints, Amended December 2007
- 8 BOARD OF DIRECTORS, ELIGIBILITY, Regarding individuals having delinquent property taxes not being eligible to serve, Added December 2007
- 9 BOARD OF DIRECTORS, SELECTION, County Assessor-Collector, Added December 2007
- 10 PURCHASING AND CONTRACTING AUTHORITY, item I, Amended December 2007
- 11 BOARD OF DIRECTORS, EXPENDED INCLUDING ACCRUED OR ENCUMBERED FUNDS, item C Added December 2007
- 12 APPRAISAL REVIEW BOARD, Eligibility, Added December 2007
- 13 BOARD OF DIRECTORS, Duties of Officers of the Board, Chair; Duties of Officers of the Board, Secretary, Amended April 2008
- 14 AUTHORITY & FUNCTIONS, Other Statutory Duties, Item E. written confirmation of checks over \$5,000, Added April 2008
- 15 PUBLIC INFORMATION REQUESTS, Public Information Officer changed from Director of Operations to Deputy Chief Appraiser, Amended April 2009
- 16 BOARD OF DIRECTORS, Authority and Functions, item F, Designation of Depository, e, Amended April 2009

- 17 BOARD OF DIRECTORS, Authority and Functions, item G, Appointment of the Appraisal Review Board, appointment of ARB Selection Committee, Amended April 2009
- 18 BOARD OF DIRECTORS, Authority and Functions, item L, Other Statutory Duties, 9) Vehicle Travel Reimbursement, Added April 2009
- 19 APPRAISAL REVIEW BOARD, Duties & Responsibilities, Delete section regarding ARB review of employee property, Deleted April 2009
- 20 ETHICS POLICY, Conflict of Interest, add number 3 regarding Chapter 176, Local Government Code, Added December 2009
- 21 AUTHORITY & FUNCTIONS, Purchasing, add I –Purchasing to address purchasing requirements, Added December 2009
- 22 AUTHORITY & FUNCTIONS, Complaints, add J – Complaints to address appraisal district procedure for handling complaints, Added December 2009
- 23 AUTHORITY & FUNCTIONS, Taxpayer Liaison, add L – Taxpayer Liaison to address requirements of Taxpayer Liaison Officer, Added December 2009
- 24 DISTRICT ADMINISTRATION, Hiring Chief Appraiser, add to outline procedures for hiring of chief appraiser, Added December 2009
- 25 APPRAISAL REVIEW BOARD, Temporary Replacement, Duties & Responsibilities, Removal from Office, add sections regarding issues previously not addressed, Added December 2009