

**OPERATING POLICIES
OF THE
WALLER COUNTY
APPRAISAL DISTRICT**

**BOARD OF DIRECTORS
ROYCE RAPE
STAN FORDE
TOM PABEN
ANN DAVIS
JOE GARCIA
ELLEN SHELBURNE Tax A/C**

**900 13th STREET
P. O. BOX 887
HEMPSTEAD, TEXAS 77445**

979-921-0060

TABLE OF CONTENTS

FORWARD	1
BOARD OF DIRECTORS	2
Eligibility	
Term	3
Selection	
Vacancies	
Creating New Board Positions	
Recall of Directors	4
Officers	
Compensation	
Meetings	
Conflict of Interest Procedures	6
Vendors Affected by Chapter 176	
Special Meetings	7
GENERAL POLICY FOR ACCESS	7
Citizen Participation	
Addressing the Board	
Access by Disabled Persons	
Resolving Complaints	
AUTHORITY OF THE BOARD	10
Establishment of Office	
Appointment of Chief Appraiser	
Approval of Budget	11
Annual Financial Audit	12
Designation of Depository	
Disapproval of Board Action	
Competitive Bidding Requirements	
Appointment of Records Management Officer	13
Appointment of Agricultural Advisory Board	
Appointment of Appraisal Review Board	14
Appraisal Contracts	15
Periodic Reappraisal	
Adoption of Reappraisal Plan	
Other Duties	
DISTRICT ADMINISTRATION	17
Duties and Responsibilities of Chief Appraiser	

Note: All references to “section” or “subchapter” in this document specifically refer to the Texas Property Tax Code.

FORWARD

The Waller County Appraisal District (WCAD) is a political subdivision of the State created pursuant to Subchapter A of Chapter 6 – Local Administration, of the Property Tax Code. The district’s primary responsibility is the development of an appraisal roll for use by taxing units in imposing ad valorem taxes on property in the district.

Generally, the appraisal district’s boundaries are the same as the county’s boundaries. Previous to HB 1010 there were exceptions with taxing units having boundaries extending into two or more counties. Those units were allowed to participate in more than one, or in only one, appraisal district. In the event they choose one, the boundaries of the district chosen extended outside the county to the extent of that unit’s boundaries. With the implementation of HB 1010, effective January 1, 2008, the appraisal district’s boundaries are the county’s boundaries.

The costs of district operations are allocated to the various taxing units participating in the district, based upon their relative tax levy. 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 and any other action of the board of directors.

The following manual is a guideline to the operations of the WCAD Board of Directors”. The WCAD Board of Directors has approved an Employee Handbook to set forth the personnel policy procedures. The WCAD Appraisal Review Board “ARB” has approved the Hearing Procedures. Where the Property Tax Code “PTC” is quoted it is only a subsection of the entire section. Please consult the entire section for the complete information on the subject. The chief appraiser and the board of directors bear the responsibility of ensuring that the appraisal district conducts its operations in a fair and efficient manner. The board of directors has limited authority over appraisals. However, the Board of Directors may through its policy-making power adopt policies outlining the chief appraiser’s authority. Appraisal records and information maintained for WCAD are generally open to public inspection (Open Records Act, Chapter 552, Government Code).

BOARD OF DIRECTORS

The Waller County Appraisal District is governed by a board of five directors.

Eligibility Qualifications

Property Tax Code, Section 6.03 (a)

To be eligible to serve on the board of directors, an individual other than a county assessor-collector serving as a nonvoting director must be a resident of the district and must have resided in the Waller County Appraisal District for at least two years immediately preceding the date the individual takes office. An elected official or member of the governing body of a participating taxing unit may serve as a board member. An employee of a taxing unit that participates in the appraisal district may not serve on the district's board of directors unless such individual is also a member of the governing body or an elected official of a taxing unit that participates in the district.

Property Tax Code 6.035 (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:

- (1) is related within the second degree by consanguinity or affinity 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; or
- (2) owns property on which delinquent taxes have been owned 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 Section 33.065.

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:

- (1) the appraisal district; or
- (2) a taxing unit that participates in the appraisal district, if the contract relates to the performance of an activity governed by this title.

Substantial interest is defined as the person and person's spouse having a combined ownership of at least ten percent (10%) of the voting stock or shares of a business, or the person or person's spouse is a partner, limited partner, or an officer of a business. An appraisal district is barred from contracting with a board member or a business entity in which a board member has a substantial interest. A taxing unit is prohibited from making a tax-related contract with a member of the board of directors or a business entity in which the member has a substantial interest.

Term of Office

Property Tax Code, Section 6.03 (b) and Section 6.034 (a)

Members of the board of directors other than a county assessor-collector serving as a nonvoting director serve two-year terms beginning January 1 of even-numbered years.

Method of Selection

Property Tax Code, Section 6.03 (c) (e) and Section 6.034

Members of the board of directors other than a county assessor-collector serving as a nonvoting director are appointed by vote of the governing bodies of the incorporated cities and towns, the school districts, and, if entitled to vote, the conservation and reclamation districts that participate in the district and of the county.

The selection process is administered by the chief appraiser in the fall of each odd-numbered year.

Vacancies on the Board

Property Tax Code Section 6.03 (l)

If a vacancy occurs on the board of directors other than a vacancy in the position held by a county assessor-collector serving as a nonvoting director, each taxing unit that is entitled to vote by this section may nominate by resolution adopted by its governing body a candidate to fill the vacancy. The board of directors shall elect by majority votes of its members one of the nominees to fill the vacancy.

Creating New Board Positions

Property Tax Code Section 6.031 (a)

The board of directors of an appraisal district, by resolution adopted and delivered to each taxing unit participating in the district before August 15, may increase the number of members on the board of directors of the district to not more than 13.

Recall of Directors from Office

Property Tax Code 6.033 (a)

The governing body of a taxing unit may call for the recall of a member of the board of directors of an appraisal district appointed under Section 6.03 of this code for whom the unit cast any of its votes in the appointment of the board. The call must be in the form of a resolution, be filed with the chief appraiser of the appraisal district, and state that the unit is calling for the recall of the member.

Officers of the Board

Property Tax Code, Section 6.04 (a)

A majority of the appraisal district board of directors constitutes a quorum. At its first meeting each calendar year, the board shall elect from its members a chairman and a secretary.

The duties of the chairman include:

- Presiding at board meetings;
- Appointing committee members unless otherwise instructed by the board;
- Along with the secretary, signing all legal instruments requiring board signature; and
- Performing legal duties as required by statute and functions as designated by the board.

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

The duties of the secretary shall include:

- Presiding at meetings in absence of the chairman;
- Along with the chairman, signing all legal instruments requiring board signature; and
- Performing legal duties and required by statute and functions as designated by the board.

If both the chairman and secretary are absent from a meeting, the remaining members shall select a presiding officer by majority vote.

Compensation

Property Tax Code, Section 6.04 (c)

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

Property Tax Code, Section 6.04 (b)

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.

All meetings of the board shall be held in the board room of the Waller County Appraisal District located at 900 13th Street, Hempstead, 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.

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 quorum of the board of districts shall consist of a majority of its membership, excluding the nonvoting member. The board of directors is comprised of five (5) directors and the County Tax Assessor Collector as a nonvoting member unless elected to serve as a member. Therefore three (3) makes a quorum.

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

The board shall have the authority to hold a closed or executive session without public admittance consistent with the requirements of law.

An agenda packet outlining the agenda and providing support information shall be prepared by the chief appraiser and mailed or delivered to the members at least forty-eight (48) hours before the time of the scheduled meeting. Included in the packet will be the minutes of the previous meeting.

The minutes of the preceding meeting shall be approved by the board as the first order of business and signed by the secretary and the chairman.

The official minutes shall be bound and kept by the chief appraiser in the central office of the appraisal district.

Conflict of Interest Procedures

Members of the board and the chief appraiser (hereafter, the district's officers) shall file the disclosure statements required by Chapter 176, Local Government Code, in circumstances where Chapter 176 requires the filing of such a statement. The chief appraiser shall ensure that the district complies with Chapter 176 in providing conflict of interest forms to current and prospective vendors and in publishing any filed statements or questionnaires on the district's website in the manner required by Chapter 176.

With exceptions, Chapter 176 requires a district officer to file a disclosure statement (Form CIS) when the district considers or makes a contract with a person and

- the officer or the officer's family member has received at least \$2,500 in income (other than dividends) from employment or another business relationship with the vendor in the previous 12 months; or
- the vendor has given the officer or the officer's family members gift(s) with a total value of more than \$250 in the previous 12 months.

Chapter 176 does not require the officer to file a disclosure statement covering gifts by family members, political contributions, or food, lodging, or entertainment accepted as a gift. A disclosure statement must be filed within 7 days of the date the officer becomes aware that a statement should be filed with respect to an existing or prospective vendor.

In any circumstance that would require an officer to file a disclosure statement, the vendor must also file a "conflict of interest questionnaire" (Form CIQ) with the district. This questionnaire must be filed by the 7th business day after the vendor begins contract negotiations with WCAD, submits an application, bid, RFP request, or similar document related to a potential conflict with WCAD. It must also be filed by the 7th business day after the vendor becomes aware of a business relationship or gift that triggers the requirement for a disclosure statement.

The district's Deputy Chief Appraiser shall serve as the custodian of filed disclosure forms.

Texas Ethics Commission forms CIQ and CIS are adopted by reference.

Vendors Affected by Chapter 176

In any circumstance that would require an officer to file a disclosure statement, the vendor must also file a Conflict of Interest Questionnaire (Texas Ethic Commission Form CIQ) with the District. This questionnaire must be filed by the 7th business day after the vendor begins contract negotiations with the District, submits an application, bid, RFP request, or similar document related to a potential conflict.

Special Meetings/ Called Meetings or Emergency Meetings

Special or called meetings of the WCAD Board of Directors shall be called by the chairman when, in the opinion of the chairman it is necessary, or when requested by a majority of the WCAD board members (three, 3).

Emergency meetings of the WCAD Board of Directors shall be called by the chairman of the board when and only when it is a threat to public health and safety or to a reasonably unforeseeable situation demanding immediate action.

GENERAL POLICY FOR PUBLIC ACCESS TO BOARD OF DIRECTORS

Citizen Participation

Property Tax Code, Section 6.04 (d), (e), (f), and (g)

It shall be the policy of the board of directors to allow opportunities for the public to speak to the board on any issue under its jurisdiction. The agenda for the order of business for all regular meetings shall include an item to allow receipt of citizens' input on appraisal district and appraisal review board policies and procedures. The period of time shall be determined at the discretion of the chairman of the board of directors at each meeting. Generally, the board's statutory duties are:

- (a) adopting the district's annual operation budget;
- (b) contracting for necessary services;
- (c) making general policy regarding the operation of the appraisal district; and
- (d) appointing appraisal review board members

At each regularly scheduled meeting on the second Wednesday of the month at 8:30 a.m., the chairman of the board shall announce that each person wishing to address the board on such policies, procedures or issues may have five (5) minutes in which to do so. The board may vote to expand any person's time for speaking. If a large number of persons wish to speak to the board, the board may vote to 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 policies and procedures of the appraisal district or the appraisal review board and unrelated to any other issue under the board's jurisdiction.

The board of directors shall provide reasonable access to the board and appraisal review board for a person who does not speak English or who has a physical, mental, or developmental disability.

1. Any non-English speaking person, deaf person, or person who has any physical, mental or development 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 regularly scheduled board meeting. The request should indicate any special assistance or arrangement required to make the presentation to the board possible.
2. The chief appraiser shall appoint at least one bilingual person in the office to serve as an interpreter. An interpreter shall attend any meeting of the board of directors of appraisal review board in which a non-English speaking person is scheduled to testify. The individual should notify the chief appraiser in writing at least three (3) business days prior to the meeting, and earlier if possible.
3. The chief appraiser shall coordinate with the area service council of the Texas Commission for the Deaf in obtaining services and allowing the 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. If a person has a disability and needs assistance to enter the appraisal district office and board room, the individual should notify the chief appraiser in writing at least three (3) business days prior to the meeting.
4. The chief appraiser shall coordinate with the Texas Rehabilitation Commission, the United Way, and other public and private agencies with regional offices 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. If a person has a disability and needs assistance to enter the appraisal district office and board room, the individual should notify the chief appraiser in writing at least three (3) business days prior to the meeting.
5. Meetings 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 601b, V.T.C.S., where available. If no barrier-free public buildings are available in the district, the chief appraiser shall make arrangements for temporary wheelchair ramps to be available, as well as other physical aides for persons with disabilities. If a person has a disability and needs assistance to enter the appraisal district office and board room, the individual should notify the chief appraiser in writing at least three (3) business days prior to the meeting.
6. The board of directors provides for public complaints or grievances on any matter within the jurisdiction of the board of directors about policies and procedures against the Waller County Appraisal District, Appraisal Review Board and the Board of Directors. Complaints may not be addressed to any of the grounds for challenge and protest before the appraisal review board as set out in Section 41.03 and 41.41, Tax Code. The board intends that, whenever feasible, complaints and grievances be resolved at the lowest possible administrative level.

Correspondence shall be mailed to:
Chairman, Board of Directors
Waller County Appraisal District
P O Box 887
Hempstead, Texas 77445

- (1) The complaint/grievance should be in writing, request placement on the board agenda, along with all documentation, and specify the subject matter to be considered. The request must state who will make the presentation.
- (2) The complaint/grievance should be filed within 15 days of the event or series of events of which the complaint/grievance is alleged.
- (3) The chief appraiser shall have 10 days following the receipt of the complaint to notify the individuals, delegations, or complainants of the date, time and place of the meeting.
- (4) The chief appraiser shall provide the Board with copies of the original complaint/grievance, all responses, and any written documentation previously submitted by the individuals, delegations, complainants, and the administration. The board is not required to consider documentation not previously submitted or issues not previously stated.
- (5) The board's deliberations at its meetings with respect to complaints shall occur in open session, as authorized by the Texas Open Meetings Act, Article 6252-17, Tex.Rev.Civ.Stats.
- (6) The chairman of the board of directors may set reasonable time limits. The Board shall hear the complaint/grievance and may request a response from the appraisal district. The District shall make an audio tape recording before the Board. The Board shall then make and communicate its decision orally or in writing at any time up to and including the next regularly scheduled board meeting.

Exception: However, if the grievance involves a complaint or charge against another District employee or Board member, it shall be heard in a closed meeting unless an open hearing is requested in writing by the employee or Board member against whom the complaint or charge is brought. The employee will have to follow the guidelines set out in the Employee Handbook adopted by the Board of Directors.

The board of directors shall make to the public and taxing jurisdictions information of public interest describing the functions of the board and procedures for filing and resolving complaints by the board.

The board of directors, at least quarterly and until final disposition of any complaint filed, shall notify the parties to the complaint the status of the complaint unless notice would jeopardize and undercover investigation.

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

AUTHORITY OF THE BOARD OF DIRECTORS

The board of directors shall establish general policies in keeping with the wishes of the community and the requirements of State law. Members of the board of directors shall exercise the authority of office only when acting as a board legally in session. The board shall not be bound to any statement or action on the part of any individual member.

The board may establish committees as needed to carry out its responsibilities. Majority vote of members present will be required to establish a committee. The chairman shall appoint committee members. These committees act only as adjuncts of the board and cannot take any action which in any way usurps the power and/or responsibilities of the board of directors.

Statutory Responsibilities of the Board of Directors

Property Tax Code, Section 6.05

1. Establishment of an appraisal office:
The administrative offices of the district shall be located at 900 13th Street, Hempstead, Texas.

All contracts for office space shall be approved by the board.

Office hours for the district shall be 8:00 a.m. to 5:00 p.m., Monday through Friday, unless the day is designated a holiday. The board shall annually designate a holiday schedule.

2. Appointment of chief appraiser
Section 6.05 (c), Property Tax Code, states that the board shall appoint the chief appraiser. The chief appraiser is appointed by and serves at the pleasure of the appraisal district board of directors. The chief appraiser will be evaluated once a year by the board of directors in an open meeting.

When a chief appraiser vacancy arises, the WCAD Board of Directors, shall post the job vacancy in local newspapers, website, and with other appraisal districts within the State of Texas. In the event a vacancy occurs the board can meet to designate an interim chief appraiser until a replacement can be hired. The job posting shall list the requirements required by the WCAD. Once all applications are received, the board of directors will review, call for interviews; make a determination of who meets the qualifications and requirements of the Waller County Appraisal District Board of Directors.

In the selection process the Board of Directors would be looking for someone who was:

- (1) Good standing with Texas Department of Licensing and Regulations
- (2) Certified RPA, at the time of hire and maintain certification
- (3) Five years or more of experience in the appraisal field
- (4) Management techniques
- (5) Good board relationships
- (6) Positive relationships with Taxing Authorities
- (7) Effective leadership in public relations
- (8) Strong relationships with staff members
- (9) Presents good personal qualities

3. Approval of budget

Section 6.06 (a), Property Tax Code states that 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 15th.

This preliminary budget will be sent to all taxing units asking for their input and/or suggestions for changes. Based on changes to the preliminary budget as approved by the board of directors, the chief appraiser shall prepare the budget and present it for final board approval as required by statute. He shall include in the budget a list showing each proposed position, the proposed salary for the position, all benefits proposed for the position, each proposed capital expenditure, and an estimate of the amount of the budget that will be allocated to each taxing unit. The board shall consider and adopt an annual budget by September 15 of each year. The budget may not be adopted until written notice is given to the taxing units and the public and the board has conducted a public hearing on the proposed budget.

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.

Section 6.06 (j), Property Tax Code requires that if the total amount of the payments made by the taxing units participating in the district exceeds the amount actually spent during the fiscal year for which the payments were made, the chief appraiser shall credit the excess amount against each taxing unit's allocated payments for the following year in proportion to the amount each unit contributed for the fiscal year for which the payments were made. The district can ask the taxing unit's to retain a portion of the excess revenue to increase its fund balance.

This fiscal year of WCAD is the calendar year.

4. Annual Financial Audit
Section 6.063, Property Tax Code
- (a) At least once each year, the board of directors of an appraisal district shall have prepared an audit of its affairs by an independent certified public accountant or a firm of independent certified public accountants.
 - (b) 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 on the appointment of district directors, and a reasonable number of copies shall be available for inspection at the appraisal office.

5. Designation of Depository
Section 6.09 (b), (c) (d), Property Tax Code
- (a) The appraisal district board of directors 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.
 - (b) The board shall solicit bids to be designated as depository for the district at least once in each two-year period.
 - (c) To the extent that funds in the depository are not insured by the Federal Deposit Insurance Corporation or the Federal Savings and Loan Insurance Corporation, they shall be secured in the manner provided by law for the security of funds of counties.

6. Disapproval of Board Actions
Section 6.10, Property Tax Code

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 15 days after the action is taken, the action is revoked effective the day after the day on which the required number of resolutions is filed.

7. Competitive Bidding Requirements
Section 6.05 (g); 6.11(a), Property Tax Code

An appraisal district may not employ or contract with an individual or the spouse of an individual who is related to the chief appraiser within the first degree by consanguinity or affinity.

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.

The district cannot make a contract requiring expenditure of \$50,000 or more unless it follows one of the methods specified in the code. These include competitive sealed bids, reverse auctions, and various exceptions.

8. Appointment of Records Management Officer
Section 6.13, Property Tax Code

The preservation, microfilming, destruction, or other disposition of the records of the appraisal district is subject to the requirements of Subtitle C, Title 6, Local Government Code, and rules adopted under that subtitle.

The appraisal district will establish guidelines for handling all of the District's records throughout their lifecycle, including creations, access, use, storage, retention and disposition. This will ensure the satisfaction of legal obligations, regulatory requirements, and operational needs for records and their retention by establishing consistent and accountable recordkeeping practices throughout the organization.

All documents, papers, letters, books, maps photographs, sound or video recordings, microfilm magnetic tape, electronic media, or other information recording media, regardless of physical form or characteristic and regardless of whether public access to it is open or restricted under the laws of the state, created or received by the District or any of its officers or employees pursuant to law or in the transaction of public business are to be the records of the District and are to be created, maintained, and disposed of in accordance with the provisions of the Texas Local Government Code.

9. Appointment of Agricultural Advisory Board
Section 6.12, Property 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 as determined by the board.

One of the agricultural advisory board members must be a representative of the county agricultural stabilization and conservation service, and the remainder of the members must be landowners of the district whose land qualifies for appraisal under Subchapter C, D, E or H Chapter 23, and who have been residents of the district for at least five years.

Members of the board serve for staggered terms of two years. In making the initial appointments of members of the agricultural advisory board the chief appraiser shall appoint for a term of one year one-half of the members, or if the number of members is an odd number, one fewer than a majority of membership.

The board shall meet at the call of the chief appraiser and the board shall advise the chief appraiser on the valuation and use of land that may be designated for agricultural use or that may be open space agricultural or timberland within the district.

10. Appointment of Appraisal Review Board
Section 6.41 through 6.43, Property Tax Code

The appraisal review board shall consist of three members; however, the directors may, by resolution of a majority, increase the size from three to the number of members the board of directors considers appropriate. An individual who has served for all or part of three consecutive terms on the appraisal review board is ineligible to serve on the appraisal review board during a term that begins on the next January 1 following the third of those consecutive terms.

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. The board of directors of the appraisal district by resolution shall select a chairman and a secretary from among the members of the appraisal review board. The board of directors is encouraged to select as chairman of the appraisal review board a member of the appraisal review board, if any, who has a background in law and property appraisal. A person is ineligible to serve on the appraisal review board if the person is a member of the board of directors, an officer, or employee of the appraisal district, an employee of the comptroller, or a member of the governing body, officer, or employee of a taxing unit.

Appraisal review board members shall be compensated as provided by the appraisal district's budget. Members shall be entitled to receive compensation not to exceed \$160 per day in which \$10 of the \$160 is for meals. The minimum payment for any part of a day is \$80.00.

A vacancy on the appraisal review board is filled in the same manner of the unexpired portion of the term. Job postings are posted in the papers and applications are received and reviewed by the board of directors.

Duties and Responsibilities

- 1) Hear and determine property owner protests and taxing unit challenges
- 2) Correct clerical errors in the appraisal records and appraisal roll
- 3) Rule on motions for correction to appraisal rolls
- 4) Review, grants of exemptions or special appraisal for legal correctness
- 5) Order changes as needed to implement its determinations
- 6) Approve the appraisal records
- 7) And perform other activities specifically required of it by the Property Tax Code

11. Appraisal Contracts
Section 25.01 (b) and (c), Property Tax Code

The chief appraiser, with the approval of the board, may contract with private appraisal firms to perform appraisal services for the district, subject to the chief appraiser's approval.

12. Periodic Reappraisal
Section 25.18, Property Tax Code

The board provides that the appraised values of all real and personal property shall be reviewed and the appraised values updated each year, if deemed necessary.

13. Adoption of Reappraisal Plan
Section 25.18, Property Tax Code

To ensure adherence with generally accepted appraisal practices, the board develops and adopts a written plan for the periodic reappraisal of all property within the boundaries of the district according to the requirements of Section 25.18, Property Tax Code. The board must update the plan in each even-numbered year. Before adopting the updated plan, the board must hold a public hearing to consider the proposed plan. Not later than the 10th day before the date of the hearing, the secretary of the board must deliver to the presiding officer of the governing body of each taxing unit participating in the district a written notice of the date, time, and place for the hearing. Not later than September 15 of each even-numbered year, the board must complete its hearings, make any amendments and by resolution finally approve the plan. Copies of the approved plan shall be distributed to the presiding officer of the governing body of each taxing unit participating in the district and to the comptroller within 60 days of the approval date.

In addition to performing specific statutory duties, the board shall.

- a. Require and evaluate reports of the chief appraiser concerning the operations and financial status of the appraisal district.
- b. Require the development of and adoption of district policies for the sound financial management of district funds.
- c. Assist in presenting to the public the needs and progress of the appraisal district.
- d. Consider and act on policies for the appraisal district. Such policies may be initiated by the chief appraiser or by members of the board or by the general public. Any policy change proposed by the general public shall be submitted to the chief appraiser for his/her consideration and recommendation.

- e. Select district legal counsel and authorize compensation from the appraisal district budget.
- f. Approve all contracts as required by law.

DISTRICT ADMINISTRATION

The chief appraiser coordinates and implements the goals and objectives established by board policy, provisions of the Property 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 for the administration of the appraisal office. Additionally, the chief appraiser is assigned duties by the board of directors necessary for conduct of board duties and implementation of board policy. The chief appraiser shall:

- 1) Establish a comprehensive program for conduct of all appraisal activities and keep the board informed on the progress of appraisal activities.
- 2) Develop and implement sound administrative procedures for conduct of all district functions
- 3) Develop and implement an effective financial management system and provide reports to the board to allow evaluation of the district's fiscal affairs.
- 4) Develop and implement an effective internal budget development system and prepare a proposed budget by June 15th of each year.
- 5) Serve as the district's spokesperson in providing information to news media, taxing units, and the general public on the operations of the appraisal district and provisions of the property tax laws.
- 6) Prepare the agenda for each board meeting, attend all meetings, and provide staff recommendations for all appropriate board actions.
- 7) In conjunction with district counsel, provide recommendations for board action on litigation.
- 8) Develop and implement a personnel management system for job assignments, evaluations, hiring, staff policy, and personnel related matters.
- 9) Employ and compensate professional, clerical and other personnel as provided by the budget.
- 10) Be entitled to appeal an order of the appraisal review board determining a taxpayer protest as provided by Subchapter C, Chapter 41 of the Tax Code (Section 42.02).

