

BROWN COUNTY APPRAISAL DISTRICT

Board of Directors

Functions & Policies

Adopted 21 November 2011

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SCOPE

This policy is meant to supplement the Appraisal District Director's Manual – February 2006 ("Director's Manual") published by the Texas Comptroller of Public Accounts. The Director's Manual is a comprehensive reference guide that explains constitutional requirements, state laws, statutes and rules that govern the conduct of not only members of the Board of Directors but appraisal districts themselves. The scope of this policy is much narrower. It brings together certain written policies that state law specifically requires and summary descriptions of how this board fulfills other statutory requirements about which detailed written policies are not required. This policy is not a substitute for, or a summary of, the various manuals and guidelines necessary for the day-to-day operations of the District.

FUNCTIONS OF THE BOARD OF DIRECTORS

The Texas Legislature enacted the Tax Code in 1979 and for the first time created countywide appraisal of property for ad valorem taxation. This function was assigned to appraisal districts pursuant to Chapter 6 of the Tax Code.

Governance of the districts was given to a Board of Directors. The members may not receive compensation for service on the board, but are entitled to reimbursement for actual and necessary expenses. Specific responsibilities for the Board of Directors are:

- 1) Appointing the Chief Appraiser
- 2) Conducting regular evaluations of the Chief Appraiser
- 3) Contracting with other appraisal offices, taxing units or private firms to perform appraisal functions
- 4) Adopting annual budgets for the operation of the appraisal district (See Budget Development Procedures)
- 5) Determining a method of financing the annual budget based on cost allocation among taxing units
- 6) Purchasing or leasing real property, as well as constructing improvements to establish the appraisal district office
- 7) Ensuring preparation of annual audits by certified public accountants
- 8) Selecting a financial institution to deposit funds through bid solicitations
- 9) Entering contracts for appraisal functions and ensuring compliance with the competitive bidding requirements established by law
- 10) Being a necessary party to lawsuits brought by property owners concerning appraisals
- 11) Approving the appointment of the Agricultural Advisory Board
- 12) Appointing the members of the Appraisal Review Board
- 13) Develop a biennial written reappraisal plan for the district's appraisal activities
- 14) 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.

Effective September 2007, Section 6.15, Property Tax Code.

It is a criminal offense for a member of the Board of Directors to directly or indirectly communicate with the chief appraiser on any matter relating to the appraisal of property, except in open session with an agenda item.

BUDGET DEVELOPMENT PROCEDURES

The Chief Appraiser shall prepare a working budget for the operation of the District for the following year and present it to the Board of Directors. At this meeting of the Board, the Chief Appraiser and any other interested party may join in the discussion of the proposed budget. The Board and Chief Appraiser shall make any adjustments, corrections and/or recommendations at the meeting prior to the formal presentation of the proposed budget.

The Chief Appraiser shall present the proposed budget for the operation of the District for the following year and shall submit copies to each of the taxing units participating in the District and the District Board of Directors. The Chief Appraiser shall follow the rules and regulations as outlined and described in the Texas Property Tax Code, Section 6.06, when preparing the budget.

The Board shall hold a public hearing to consider the budget. The notice of the public hearing will be published no later than the tenth (10th) day before the date of the public hearing. This notice is to be published in the local newspaper and shall follow the rules and specifications as set out in the Texas Property Tax Code, Section 6.062.

The Board shall complete its hearings, make any amendments to the proposed budget it desires, and finally approve a budget before September 15. If governing bodies or a majority of the taxing units entitled to appoint Board members adopt resolutions disapproving a budget and file them with the secretary of the Board within thirty (30) days after its adoption, the budget does not take effect, and the Board shall adopt a new budget with 30 days of disapproval.

Should it be necessary to adjust the total budget, the taxing units participating in the approval of the original total budget approval will be notified for approval in accordance with the procedures set forth by statute in the Texas Property Tax Code.

Each taxing unit participating in the district is allocated a portion of the amount of budget to pay as prescribed by Section 6.061 of the Texas Property Tax Code.

Any changes in the method of financing shall be done following the steps outlined in the Texas Property Tax Code, Section 6.061.

GENERAL POLICIES

ELIGIBILITY

1. Must be resident and have resided in the district for at least the 2 preceding years
2. Cannot be an employee of a tax unit unless also a member of the governing body or an elected official.
3. Cannot be related to persons who operate for compensation as a tax agent or property tax appraiser in this district.
4. Cannot contract with this district or have a substantial interest in a business that contracts with this appraisal district or its tax units.
5. Cannot be delinquent on property taxes, having known of delinquency for more than sixty (60) days unless the delinquency is current under an installment payment agreement under Section 33.02 or the delinquent taxes are deferred or abated under Section 33.06 or 33.065.

APPOINTMENT AND APPORTIONMENT

Members are appointed to the Board by the taxing units that participate in the District in accordance with Sec. 6.03 of the Tax Code. Pursuant to Sec. 6.031 of the Tax Code, the Brown County Appraisal District Board of Directors consists of nine members apportioned according to levy as follows:

Brownwood ISD – 4 members
City of Brownwood – 1 member
Brown County – 1 member
Bangs ISD/City of Bangs – 1 member
Early ISD/City of Early – 1 member
Blanket ISD/Brookesmith ISD/May ISD/Zephyr ISD/City of Blanket – 1 member

All appointments must meet the eligibility requirements stated above.

TERM OF APPOINTMENT

Pursuant to Sec. 6.034 of the Tax Code, the Directors serve two-year, staggered terms beginning on January 1st of each year.

VACANCIES

If a vacancy occurs for any reason, the governing body that had appointed that position will make a new appointment within 60 days of notification. Any appointment must meet the eligibility requirements stated above.

RECALL

Pursuant to Sec. 6.033, Tax Code, the governing body that made an appointment to a position on the Board of Directors may, by resolution, initiate recall proceedings on that appointment.

OFFICERS

The Board of Directors, at the January meeting of each year, shall select by majority vote, a chairman, vice-chairman and secretary.

COMPENSATION

Members of the Board of Directors do not receive compensation for service, but are entitled to reimbursement for actual and reasonable expenses incurred in the performance of their duties.

MEETINGS

All meetings shall be held in the Board Room of the Brown County Appraisal District located at 403 Fisk Avenue in Brownwood. All meetings conform to Texas Open Meeting Act.

Regular meetings are generally held on the second Monday of each month, at 12:15 p.m. Special or emergency meetings may be called by the Chairman or a majority of board members. The time and location of all meetings is subject to change at the call of the chairman.

Notice of meetings shall be posted as required by law, with the Brown County Clerk. A majority of the members shall constitute a quorum, a majority being 5 of the 9 board members.

Meetings shall conform to Robert's Rules of Order Revised, unless otherwise directed by board policy.

An agenda packet containing the agenda, minutes of previous meeting, financial standing and a list of bills payable shall be prepared and mailed/delivered to each board member prior to the meeting.

No business shall be transacted except that for which an agenda has been duly posted.

As conditions warrant, and in conformity with the exceptions set out in the Open Meetings Act, the Board may recess to an Executive Session, which shall be open to individuals specified by the board. An Executive Session may be called by the board chairman.

The official minutes shall be held by the Chief Appraiser or designated personnel.

APPOINTMENTS

CHIEF APPRAISER

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

The chief appraiser is appointed by the Board of Directors and serves at the pleasure of the board. The chief appraiser is directly accountable to the Board of Directors for the effective discharge of all duties and responsibilities. All other personnel are employed by and accountable to the chief appraiser.

CHIEF APPRAISER VACANCY, RESIGNATION and/or TERMINATION

To resign in good standing, chief appraiser will submit a written letter of resignation 30 days prior to intended last day or as stated in a valid individual employment contract. Chief Appraiser will assist the Board of Directors in advertising for replacement. A resignation in good standing entitles chief appraiser to payment for accumulated vacation pay and/or any other compensation stated in a valid individual employment contract.

Termination of chief appraiser is at the pleasure of the Board of Directors. Based on the severity of reasons, termination may be immediate or up to 30 days notice. Other factors may apply as stated in a valid individual employment contract. A detail of severance causes is stated in the District Personnel Policy.

Should a vacancy occur, the Board of Directors will begin the process of replacement.

- a. Appoint a search committee consisting of the chairman and three board members.
- b. Develop an advertisement reflecting minimum expected qualifications, expectations.
- c. Develop a timetable to accept applications, interview and present candidates.
- d. Publish advertisement in local publications, surrounding counties and with the Texas Association of Appraisal Districts and Texas Association of Assessing Officers.
- e. Committee will determine interviews with best qualified candidates. If necessary, the CAD will house a potential candidate in a nearby hotel.
- f. The committee will then report to the entire board on all candidates, the interviewed candidates and why they were chosen and make a recommendation to the board for further investigation.
- g. The board, as a whole, will conduct an interview with the recommended candidate for consideration.
- h. The Board will vote on the new chief appraiser and negotiate a contract package. The Board of Directors reserves the right to sign a contract after the first 6 month probationary review.
- i. The Board will consider comparable salaries as published in the annual *Appraisal District Operations Report* published by the State Comptroller when determining compensation.
- j. If a new chief appraiser has not been determined within 30 days of the prior chief appraiser's departure, an interim chief appraiser shall be appointed.
- k. This process may be varied with board action.

APPRAISAL REVIEW BOARD (ARB)

The Appraisal Review Board is responsible for the local administrative review of appraisal records. The members of this board are appointed by the Appraisal District Board of Directors. Members serve two-year terms, with a maximum of three consecutive terms. The ARB consists of five members.

ELIGIBILITY

1. Cannot be related to someone who appraises property for compensation or representing someone for compensation at ARB Hearings.
2. Cannot be delinquent on property taxes, having known of delinquency for more than sixty (60) days unless the delinquency is current under an installment payment agreement under Section 33.02 or the delinquent taxes are deferred or abated under Section 33.06 or 33.065.
3. Cannot be an Appraisal District board member, CAD employee, employee of the Texas Comptroller, or member, officer, employee of any tax unit. A prior member of the CAD board or tax unit is permitted.
4. Must have resided in the district for at least two preceding years.

SELECTION PROCEDURE

In selecting appraisal review board members, the board will consider any factors that will make the appraisal review board a body representative of Brown County. These factors may include demography, geography, and professional credentials.

The Board of Directors, or a committee, may interview candidates for the appraisal review board before making formal selection. In making reappointments, the board may solicit and consider evaluations from taxpayers, the appraisal staff, and other interested parties.

Selection of members is based solely on qualifications and the judgment of the Board of Directors that the persons selected will make good review board members.

The board appoints ARB members by resolution. If a vacancy occurs, the board will fill such vacancy in the manner described above. The appointee serves for the unexpired portion of the term. Service for part of an unexpired term counts as service of part of a term for the purposes of the three-term limit on ARB service. [Sec. 6.412(e)].

COMPENSATION

Appraisal Review Board members shall receive \$150 per day. This is paid for quarterly meetings, hearings and/or training sessions. Meals will be reimbursed.

DUTIES

The Appraisal Review Board is responsible by statute for the review of the appraisal records, value, exemptions, ownership, etc. and the hearings and determinations of taxpayer protest and tax unit challenges. Each member must attend a Property Tax Division training seminar.

The appraisal district staff will provide clerical assistance to the Appraisal Review Board.

The Appraisal Review Board will adopt Rules of Procedure regarding their meetings and hearings.

PUBLIC COMPLAINT PROCEDURES

Individuals wishing to appear before the board must make this request in writing and state the subject on which they wish to speak 10 days prior to the meeting date of the board. Persons then appearing before the board will be limited to no more than 15 minutes to present their subject. This only applies if they wish to be placed on the agenda. Visitors are always welcome.

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.

If any member of the public wished to file a complaint with the Board of Directors concerning the operation of the appraisal office, or any other function over which the board has responsibility, he or she may do so. Written correspondence to the chairperson of the board outlining the complaint should be delivered to the chief appraiser of the district at the appraisal office.

The chief appraiser will transmit copies of all such correspondence to members of the Board of Directors. The issues raised in such complaints or commentary will be discussed by the board at the next scheduled public meeting, and public testimony will be invited.

Pursuant to Section 6.04(g), Texas Tax Code, the Board of Directors shall notify the parties to the complaint concerning its status on a quarterly basis until final disposition of the matter, unless notice would jeopardize an undercover investigation.

PUBLIC ACCESS POLICIES FOR MEETINGS

Pursuant to Section 6.04(d), Texas Property Tax Code, a reasonable period of time at the beginning of each meeting of the Appraisal District Board of Directors shall be provided for public comments regarding the business of the appraisal district. The period of time shall be five (5) minutes per person. The time limit may be adjusted at the discretion of the Chairman of the board at each meeting. If a large number of persons wish to speak to the board, the chairman may reduce each person's time for speaking as may be reasonably necessary to allow the board to complete its business and adjourn the meeting at a reasonable time. The board may refuse to hear any person who attempts to speak on a subject unrelated to the business of the appraisal district or within the jurisdiction of the Board of Directors.

Pursuant to Section 6.04(e), Texas Property Tax Code, the following policies are adopted to provide public access to the Board of Directors for purposes of testimony at public meetings concerning Appraisal District and Appraisal Review Board policies and procedures, as well as any matter over which the board has responsibility.

- 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. The chief appraiser 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 annually at least one bilingual person in the county to serve as an interpreter. An interpreter shall attend any meeting of the Board of Directors in which a non-English speaking person is scheduled to testify and shall be paid a per diem amount equal to that paid to members of the appraisal review board.
- 3) The Chief Appraiser shall coordinate with the area service council of the Texas Commission for the Deaf in obtaining services for an interpreter to attend any meeting of the Board of Directors in which a deaf person is scheduled to testify. The interpreter shall be paid a per diem amount equal to that paid to members of the appraisal review board.
- 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.
- 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. If no barrier-free public buildings are available, the Chief Appraiser shall make arrangements for temporary wheelchair ramps to be available, as well as other physical aides for persons with disabilities.