

Board of Directors Policies  
Archer County Appraisal District  
December 1, 2009

The Archer County Appraisal District (hereafter referred to as District) is a political subdivision of the State of Texas created pursuant to Subtitle B, Chapter 6, and Subchapter A of the Tax Code. Its boundaries are the same as the Archer County boundaries. The taxing jurisdictions are: County of Archer County, City of Archer City, City of Holliday, City of Megargel, City of Lakeside City, City of Windthorst, Archer City ISD, Holliday ISD, Windthorst ISD, Olney ISD, Jacksboro ISD, and Iowa Park ISD.

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.

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.

## **ELIGIBILITY & RESPONSIBILITIES**

A board of eleven (11) 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 6.035 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 Archer County adopted an eleven (11) member Board of Directors with staggered terms and allowing each jurisdiction to have one (1) member.

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 six (6) 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.
- 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.

### **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 meeting room of the Archer County Courthouse Annex located at 112 East Walnut Street, Archer City, Texas unless a different location is designated by Board action and in the notice of meeting.

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. Five Board members and the Tax Assessor-Collector constitute a quorum.

All meeting will be governed by Robert's Rules of Order.

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 Chief Appraiser shall hold the official minutes of all meetings.

### **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 112 East Walnut Street, Archer City, 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 15<sup>th</sup> 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.
- 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.
- G. Appointment of the Appraisal Review Board (Subchapter C, Tax Code).  
  
The Appraisal Review Board will consist of three (3) 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 Archer County Annex Meeting Room.
- 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.

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. Complaints

See Policy on Public Complaint Procedures

L. Records Management Program

See Policy on Records Management Program

M. Other statutory duties.

The Board shall perform other duties as specified by state statutes to govern the District as permitted by law.