

**CAD BOARD OF DIRECTORS
POLICIES AND PROCDEURES**

**BOARD OF DIRECTORS
POLICY MANUAL
BEE COUNTY APPRAISAL DISTRICT**

REVISED NOVEMBER 2002

I. APPRAISAL DISTRICT GENERALLY

A. **Creation** The Bee County Appraisal District is a political subdivision of the State created by the 66th Legislature in 1979 and authorized by voter approval of a Constitutional amendment which enacted the Property Tax Code. All statutory references in this Policy Manual are to the Property Tax Code, unless otherwise stated.

B. **Purpose** The Texas Constitution established three principles to be followed in taxing property:

1. All taxation must be equal and uniform.
2. All property must be valued at its market value.
3. No property may be valued in excess of its market value.

Equality and uniformity in property taxation can be provided only by appraising and taxing all taxable property. The purpose of the Bee County Appraisal District is to locate, list, and value all taxable property within the Appraisal District boundaries, and administering all authorized exemptions, including but not limited to Homesteads, Age, Veteran's Disability and Agricultural Use.

II. BOARD OF DIRECTORS

Pursuant to the Property Tax Code, a board of five directors governs the Bee County Appraisal District. Should the Bee County Tax Assessor/Collector (TAC) not be appointed to the Board, the TAC shall be a non-voting member of the Board. Board members select a chief appraiser, adopt the annual district budget, appoint an ARB, and ensure that the district follows policies and procedures set by law. In addition, the Board of Directors adopts policies, rules and regulations for the operation of the District. These policies, rules and regulations are carried out and enforced by the Chief Appraiser appointed by the Board of Directors to administer the business of the District.

The Board does not appraise property or make decisions that affect the appraisal records.

A. Term

Members of the board serve two-year terms, beginning January 1 of even-numbered years.

The board will elect a Chairman, Vice Chairman and a Secretary at the first meeting of each calendar year. Each officer shall serve for one year. Until new officers are elected, the director with the most consecutive years of experience with the Bee County Appraisal District shall preside over the meeting at which the officers are selected. If two or more directors have equal tenure, the chief appraiser shall

determine who shall preside over the meeting at which the officers are selected by any method of chance.

B. Vacancies on the Board

Vacancies will be filled as provided by §6.03 of the Property Tax Code.

C. Recall

The governing body of a taxing unit that participated in the appointment of a board member may initiate the recall of that member pursuant to §6.033 of the Property Tax Code.

D. Eligibility

Board members must reside within the boundaries of the Bee County Appraisal District. To be eligible to serve on the appraisal district board, a person must have lived in the district for at least two years just prior to his or her swearing in. The Property Tax Code bars all taxing unit employees other than elected officials and governing body members from serving on the Appraisal District Board of Directors.

The laws also bars a person from serving on the board of directors if that person is a party to a contract with the appraisal district or to a contract involving property tax matters with a taxing unit in the district. This prohibition also applies if the person has a substantial interest in a business with such contracts.

Persons are also ineligible to serve as district directors if a relative within the degrees of affinity or consanguinity as described in Chapter 573 of the Government Code does business in the appraisal district as a paid property agent or as a fee appraiser who performs appraisals for use in property tax proceedings.

A person is disqualified from serving on the Board of Directors if the person owns property on which delinquent property taxes have been owed for more than 60 days after the person knew or should have known of the delinquency.

Violation of these prohibitions is a Class B misdemeanor. A Class B misdemeanor is punishable by a fine of up to \$1000 and/or six months in jail.

The Chief Appraiser may not employ certain relatives of a member of the Board of Directors. Any relative within the second degree by marriage or the third degree by blood as determined under Chapter 573, Government Code is barred from employment. Intentional or knowing violation of this provision is a misdemeanor. [Sec. 6.05(f)]

E. Officers of the Board

The Board shall elect a chairman, a vice chairman and a secretary at its first meeting each calendar year. The Chairman shall act as the presiding officer at all meetings. The vice-Chairman shall act as presiding officer in the absence of the Chairman, in the event that the Chairman reclude him/herself for any reason. The presiding officer may vote on any motion. The duties of the presiding officer includes:

Presiding at Board meetings;

- * Appointing committee members unless otherwise instructed by the Board;
- * Along with the secretary, signing all legal instruments requiring Board signatures;
- * Performing legal duties as required by statute, and functions as designated by the Board;
- * Calling special or emergency meetings if needed; and
- * Exercising other such powers and duties as may from time to time be delegated to the chairman by a majority of the board.

The secretary's duties include:

- * Presiding at Board meetings if the chairman and vice-chairman are absent;
- * Recording all official proceedings of the Board;
- * Giving notice of all meetings of the Board;
- * Along with the chairman or vice-chairman, signing all legal instruments requiring Board signatures;
- * Performing legal duties as required by statues, and functions as designed by the Board; and
- * Exercising other such powers and duties as may from time to time be delegated to the secretary by a majority of the board.

The recorded minutes shall be kept in the Appraisal District office. The actual recording and transcription of the proceeding of any meeting may be delegated to clerical staff.

F. Compensation

Members of the board do not receive compensation for service on the board. Members do receive reimbursement for actual and necessary expenses incurred in the performance of their duties as provided by the appraisal district budget.

G. Meetings

The board normally meets at 401 N. Washington St., Beeville, Texas. The board may designate an alternate meeting place if needed. Meetings start promptly at the scheduled time or as soon thereafter as a quorum is present.

A majority of the members of the board constitute a quorum.

The board holds regular meetings on the third Thursday of each month beginning at 9:00 AM. The chairman may call special meetings or emergency meetings, and a majority of the board may vote to call special or emergency meetings during any meeting. The Secretary may call a special meeting upon receiving written request of at least two members of the Board. Members of the Board shall be notified of the date of a special meeting either in writing or by telephone at least one day in advance.

The chief appraiser prepares and posts meeting notices as required by law on behalf of the board. Only items posted in the meeting notice may be acted upon at a meeting. Notice of the day of the meeting is to be delivered, in writing to all members of the board by the Chief Appraiser by mail or by hand.

Board policy is to strictly adhere to the Texas Open Meeting Act.

The Board conducts its meetings under The Scott, Foresman, Robert's Rules of Order, newly revised 1990 Edition, unless otherwise directed by applicable law or board policy.

The Board may hold a closed or executive session that excludes the public to the extent permitted by law.

The Chief Appraiser prepares the meeting notice and agenda on behalf of the board. The chief appraiser normally mails or delivers an agenda packet outlining the agenda and providing supporting information to each member at least forty-eight hours before the time of the next regular meeting. The packet shall include the minutes of the previous regular meeting.

The first order of business at a meeting is approval of minutes of the preceding meeting. The secretary signs the minutes when approved. The Chief Appraiser keeps the official minutes of the Board on behalf of the Board.

H. Authority of the Board

The Board of Directors establishes general policies in keeping with the wishes of the community and the requirements of state law. The Board may exercise its authority only by majority vote in a properly posted meeting. An individual member may not bind the board by any statement or action without prior expressed approval of the board.

The Board may establish committees as needed to carry out its responsibilities. A committee acts only as an adjunct of the board and may not take any action which in any way usurps the power and/or responsibilities of the Board of Directors as a whole. The Chairman normally appoints committee members. If necessary, the board may establish committees by majority vote.

The Chairman normally appoints members of any standing committees as soon as possible after the selection of the chairman each year. A member will serve until a successor is named.

The statutory responsibilities of the Board of Directors include:

1. Establishment of an appraisal office (Section 6.05)

The administrative office of the district is located at 401 N. Washington St., Beeville, Texas.

The district's normal business hours are from 8:00 AM to 5:00 PM, closed from 12:00 PM to 1:00 PM for lunch, Monday thru Friday. The Board and the Chief Appraiser periodically review office space requirements and other requirements related to the establishment of the appraisal district.

2. Appointment of Chief Appraiser (Section 6.05)

The Board appoints the Chief Appraiser, who serves at the pleasure of the board. The Board evaluates the chief appraiser annually in November.

The Chief Appraiser is an officer of the appraisal district for purposes of the nepotism law, Chapter 573, Government Code. The district may not employ or contract with the Chief Appraiser's spouse, parents or stepparent, child or stepchild, or the spouse of these. [Sec. 6.05(g)]

3. Adoption of budget (Section 6.06)

Before June 15 of each year, the Chief Appraiser prepares a preliminary budget and delivers copies to each board member and each participating taxing unit with a request for their comments and recommendations.

The Board shall consider and adopt the annual budget before September 15 of each year, after giving notice to the public and taxing units and conducting a public hearing as required by law.

4. Annual Financial Audit (Section 6.063)

The Board contracts for an annual audit by an independent certified public accountant. The Chief Appraiser delivers copies of the audit report to the presiding officers of the county, cities, schools, and conservation and reclamation districts participating in the district.

5. Designation of depository (Section 6.09)

The Board solicits bids for the district depository at least once every two years. In choosing a depository, the board selects the institution that offers the most favorable terms and conditions for the handling of district funds.

6. Competitive bidding requirements (Sec. 6.11)

Generally speaking, the district may not make a contract that requires expending \$15,000 or more without taking competitive bids. The board authorizes any proposal for bids for a contract exceeding this amount. There are several exceptions, including contracts for professional services, purchases through the state purchasing program, and several other exceptions specified in the law. The board follows the same rules that apply to a commissioner's court under the Certificate of Obligation Act of 1971 (Subchapter C, Chapter 271, Local Government Code.)

7. Appointment of Agricultural Advisory Board (Section 6.12)

The Chief Appraiser, with the advice and consent of the board, appoints an Agricultural Advisory Board to advise the chief appraiser on the valuation and use of agricultural and timber land.

8. Appointment of Appraisal Review Board (Subchapter C of Chapter 6- Local Administration Tax Code)

In selecting Appraisal Review Board members, the Board will consider any factor that will make the Appraisal Review Board a body representative of Bee County.

The Board of Directors, or a committee if the Board so chooses, interview candidates for the Appraisal Review Board before making final selection. In making reappointments, the board will 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 fills it in the same manner. 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 purpose of the three-term limit on ARB service. [Sec. 6.41 (e)]

9. Appraisal contracts [Section 25.01 (b) and (c)]

The Chief Appraiser, with the approval of the Board, may contract annually with private appraisal firms to perform appraisal services for the district. Appraisal services provided by each such firm are subject to the Chief Appraiser's approval.

10. Periodic reappraisal (Section 25.18)

The Appraisal District reviews all real property values annually and reappraises all real property in the District at least once every three years. At all times, however, the Appraisal District is responsible for ensuring that taxation is equal and uniform as directed by Article VIII, Section 1 of the state constitution.

11. Other board duties

In addition to performing specific statutory duties, the board:

- * Establishes committees as needed
- * Requires and evaluates reports from the Chief Appraiser on the operations and financial status of the Appraisal District.
- * Requires the development and adoption of District policies for the sound financial management of District funds.
- * Assists in presenting the needs and progress of the Appraisal District to the public.
- * Considers and acts on policies for the Appraisal District, the Appraisal office, and the Appraisal Review Board. Board members, the Chief Appraiser, and the general public may suggest policy changes to the board. Any policy change proposed by the general public shall be submitted to the Chief Appraiser for his/her consideration and recommendation.

- * Selects district legal counsel.
- * Approves contracts as required by law.
- * Performs other duties as required to govern the district as permitted by law.

I. Public Access to the Board of Directors

It is the policy of the Board of Directors to provide the public with a reasonable opportunity to address the board on the subject of the policies and procedure of the Appraisal District on any issue under the board's jurisdiction. Generally, the Board's statutory duties and jurisdiction concern:

- * adopting the district's annual operating budget;
- * contracting for necessary services;
- * hiring the Chief Appraiser and assigning responsibilities to the position;
- * making general policy, regarding the operation of the Appraisal District; and
- * appointing Appraisal Review Board members

J. Public Comments [Sec. 6.04 (d), (e), (f) and (g)]

It is the policy of the Board of Directors to provide regular opportunities for the public to speak to the Board on any issue under its jurisdiction. Except when the Board conducts a hearing on a particular issue, the board will receive citizen comments only during the agenda item for public comment. This item is typically placed at the end of each meeting's agenda.

At each regularly scheduled meeting the chairman of the Board of Directors will announce that each person wishing to address the Board on Appraisal District policies, procedures, or issues may have five minutes in which to do so. Unless a majority of the Board votes otherwise, the chairman may expand the speaker's time as needed if the expansion will not affect the ability of 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, as described in the previous section. [Sec. 6.04 (d), Tax Code]

K. Interpreters

If possible, the district will provide an interpreter at a meeting if a person who does not speak English or communicates by sign language notifies the Chief Appraiser at least three business days before the meeting. The person must indicate that he or she desires to address the Board and is unable to provide an interpreter. [Sec. 6.04 (e), Tax Code]

L. Access by Disabled Persons

The Appraisal District provides parking spaces for the disabled, located on the north side of the building. A ramp is located next to the parking space on the north side of the building. Persons who needs additional access assistance, or who need assistance in making a presentation to the Board because of mental or developmental disabilities should notify the Chief Appraiser at least three business days before the meeting [Sec. 6.04 (e), Tax Code]

M. No Weapons Policy

In order to protect District employees from workplace violence, the District prohibits all persons from use and/or possession of any handguns, ammunition, or weapons of any kind, concealed or otherwise, at any time while on District premises and/or while engaging in or conducting business on behalf of the District. The term "premises" includes company offices and all work areas. Employees found to be in violation of this policy will be subject to termination of employment.

N. Policies for Resolving Complaints

The board will consider written complaints about the policies and procedures of the appraisal district, appraisal review board, and the board of directors and any other matter within the jurisdiction of the board of directors. The board will not consider complaints addressing 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 of directors has no authority to overrule the chief appraiser or appraisal review board's decision on a value, correction, or protest. The Board has adopted a written Complaint Policy and Procedures.

Correspondence should be mailed to:

Presiding Officer, Board of Directors
Bee County Appraisal District
PO Box 1262
401 N. Washington St.
Beeville, Texas 78104

At each regularly scheduled meeting, the Chief Appraiser shall report to the Board on the nature of complaints and the status of resolution. Board deliberations concerning complaints will comply with provisions of the Texas Open Meetings Act, Chapter 551, Government Code.

At least quarterly and until final disposition of a complaint, the Board notifies the parties to the complaint of its status unless notice would jeopardize an undercover investigation. [Sec. 6.04 (g), Tax Code]

O. Review of Contracts

It shall be the policy of the Board to review all active contracts with the District at the second meeting of the Board in each calendar year, or as soon as possible thereafter. The chief appraiser shall gather and present all contracts to the Board members in a reasonable time, in advance of the second meeting, and an agenda item shall provide that all contracts will be considered and approved. If a contract is not approved, the contract shall be considered again, and may be acted upon, at the next scheduled meeting of the Board.

P. Payment of Attorney's Fees and Judgment Damages Incurred in Litigation Arising From Performance of Official Duties

The provision is applicable to the following personnel associated with the Bee County Appraisal District:

- Members of the Appraisal District Board of Directors
- Members of the Appraisal Review Board
- The Chief Appraiser
- All employees of the District, including temporary or part-time employees
- All members of the Agricultural Advisory Board and other advisory personnel

Should any of the above personnel involuntarily become a Defendant in any Civil litigation brought against them pursuant to the performance of their official duties, it shall be the policy of the Bee County Appraisal District to assume liability for, and to pay each affected person's attorney's fees incurred in defending said litigation, but only to the extent the accused person or conduct is not covered by insurance. These attorney's fees shall be determined and paid pursuant to the District's policy for paying attorney's fees generally.

It shall further be the policy of the District that immediately upon being notified the litigation has been instigated against a District representative, the Chief Appraiser shall inform all insurance carriers of the situation and determine as soon as possible (1) whether coverage exists; (2) whether the coverage includes both potential damages and attorney's fees; (3) whether a deductible amount must be incurred before coverage will lie, and if so, how much; and (4) the limit of coverage. If it is determined that insurance coverage does not exist in full or in part, or is denied entirely, the selection of the attorney who will defend affected personnel shall be left wholly to the discretion of the Appraisal District Board of Directors.

In addition, should any judgment for money damages be finally rendered against any of the above personnel as a result of said litigation brought against them pursuant to the performance of their official duties, it shall be the policy of the Bee County Appraisal District to assume liability for, and to pay all judgment amounts rendered against the affected person(s) which are not covered by insurance.

Finally, should any of the above personnel involuntarily become a Defendant in any criminal litigation brought against them pursuant to the performance of their official duties, it shall be the policy of the Bee County Appraisal District to assume liability for, and to pay each affected person's attorneys' fees incurred in defending said litigation to the extent allowed by law, but only to the extent the accused person or conduct is not covered by insurance.

III. DISTRICT ADMINISTRATION AND CHIEF APPRAISER'S DUTIES

The Appraisal District consists of the appraisal office, which handles appraisals and the administration of the appraisal district and the Appraisal Review Board, which hears and determines protests and challenges and approves the appraisal records. The Chief Appraiser is the chief administrator of the appraisal office.

Appointed by the Board of Directors, the Chief Appraiser serves at the pleasure of the Board and is directly accountable to the Board in the discharge of his or her duties and responsibilities. All other personnel of the appraisal office are employed by and accountable to the Chief Appraiser. The Chief Appraiser may delegate authority to his or her employees.

A. Duties and Responsibilities of Chief Appraiser

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 many statutory duties related to the development of appraisal rolls and the administration of the appraisal office. Additionally, the Board assigns tasks to the Chief Appraiser as needed for conduct of Board duties and implementation of Board policy. The Board has assigned the following general duties to the Chief Appraiser:

1. Establish a comprehensive program for conduct of all appraisal activities.
2. Keep the board informed on the progress of appraisal activities.
3. Develop and implement sound administrative procedures for the conduct of all district functions.
4. Develop and implement an affective management system.
5. Provide reports to the board to allow evaluation of the district's fiscal affairs.
6. Develop and implement an effective internal budget development system.
7. Prepare a proposed budget by June 15 of each year.

8. Serve as the district's spokesperson in providing information to news media, taxing units, and the general public.
9. Prepare the agenda for each board meeting, attend all meetings, and provide staff recommendations for all appropriate board actions.
10. In conjunction with district counsel, provide recommendations for board action on litigation.
11. Develop and implement a personnel management system for job assignments, evaluations, hiring, staff policy, and personnel related matters.
12. Employ and compensate professional, clerical and other personnel as provided by the budget.
13. Report to the board before April 1 of each year concerning the accuracy of district appraisals and contractor performance.
14. Discharge other duties as provided by the board and/or by law.

B. Payment of Bills and Issuance of Checks

1. At Board Meetings, a list of Accounts Payable and matching checks are presented to the Board of Directors. After approval of the Accounts Payable, the checks are signed by one Board member and by the Chief Appraiser.
2. If an emergency budgeted expenditure arises in the middle of the month, a check will be issued. This check will be listed on the following month's Accounts Payable list. All checks require two signatures, either two Board members or one Board member and the Chief Appraiser.
3. In the event that the Board of Directors cannot have a monthly meeting because of the failure to organize a quorum, payment of the bills may be approved by one member of the Board. The list of Accounts Payable will be presented and payment authorized by the full board at the next meeting.

C. Administration of Surplus Funds

Surplus funds will be credited to each jurisdiction according to their pro-rata share of payments and expenses. However, upon obtaining the approval of the constituent taxing units as provided in the Tax Code, the District does reserve the right to retain surplus funds in reserve or contingency accounts for specifically identified future needs of the District.

D. Authority of Chief Appraiser Regarding Incidental Purchases

Pursuant to §6.05 (h) of the Texas Property Tax Code, the chief appraiser of the Bee County Appraisal District shall have authority to spend budgeted funds to make incidental purchases of items relating to the administration of the District which are not specifically listed in the District's annual budget. An incidental expenditure not specifically budgeted shall not exceed \$150.00 in any one transaction. Individual expenditures in excess of \$150.00 shall require approval of the Board of Directors. Examples of incidental expenditures might include but not be limited to the following items:

1. Transfer to and use of funds in "petty cash" account to purchase office supplies and other incidental purchases as contemplated in this Section. This will be a standard impressed fund not to exceed \$150. It will be replenished monthly by check.

2. Purchase of plaques and other mementos to honor or reward appraisal district staff, directors, and ARB members for exceptional accomplishments or to express appreciation upon the conclusion of their employment or service with the District.

3. Purchase of office supplies such as maps; name identification objects for staff, directors, and ARB members; and other items which may improve the efficiency of public meetings as may be requested by members of the Board of Directors or the ARB, or as may be determined in the judgment of the chief appraiser.

4. Purchase of other similar or analogous items related to improving the administration of the District's public functions and encouraging public service on the Board of Directors, the ARB, and other District-related boards or committees. An example of these related items would include refreshments and supplies that would be offered to the general public as well as Board Members.