

P R E F A C E

IN ACCORDANCE WITH SENATE BILL NO. 621 AS ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS: SUBCHAPTER A, SECTION 6.01 (A) APPRAISAL DISTRICTS ARE ESTABLISHED IN EACH COUNTY.....

SECTION 6.03 – BOARD OF DIRECTORS

THE APPRAISAL DISTRICT IS GOVERNED BY A BOARD OF FIVE DIRECTORS....

THE MORRIS COUNTY APPRAISAL DISTRICT BOARD OF DIRECTORS HAS ASSUMED THE ROLE OF IMPLEMENTING THE PROPERTY TAX CODE, EMBODIED IN SENATE BILL NO. 621, AT THE LOCAL LEVEL.

THE POLICIES PREPARED IN THIS BOOK ARE WRITTEN WITH THE ASSUMPTION THAT NO POLICY IS IN CONFLICT WITH THE TAX CODE.

FROM TIME TO TIME OTHER POLICIES WILL BE ADOPTED. SOME WILL BE NEW, WHILE OTHERS WILL BE AMENDED VERSIONS OF PRESENT POLICIES.

AS NEW OR AMENDED POLICIES ARE ADOPTED, THE EMPLOYEES HANDBOOK WILL BE UPDATED TO REFLECT THE LATEST VERSION OF POLICIES.

**MORRIS COUNTY APPRAISAL DISTRICT
BOARD OF DIRECTORS**

OPERATING POLICIES

**MORRIS COUNTY APPRAISAL DISTRICT
BOARD OF DIRECTORS**

OPERATING POLICIES

I Board of Directors

- a. Operating Authority 6.01 – 6.02
- b. Rules & Policies & Responsibilities
- c. Policies & Procedures
 - i. Purchase
 - ii. Depository Bid
 - iii. Public Complaints
 - iv. Public Access

II District Administration

III ADA Disability Information

These policies are used in accordance with and along side the *Texas Property Tax Appraisal District Director's Manual* published by the Texas Comptroller of Public Account.

OPERATING AUTHORITY
MORRIS COUNTY APPRAISAL DISTRICT

The Morris County Appraisal District is a political subdivision of the State of Texas created pursuant to Subchapter A 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.

The appraisal district's boundaries are the same as the county's boundaries. The Daingerfield-Lone Star I.S.D., the Pewitt Consolidated I. S. D. and the Hughes Springs I. S. D. have boundaries extending into two or more counties.

The costs of district operations are allocated to the various taxing units participating in the district, based upon their relative tax levy. A unit which levies five percent of the total taxes levied by all units is allocated five percent of the appraisal district's budget costs. Payments are due before the first day of each calendar quarter and late payments are subject to 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.

BOARD OF DIRECTORS RULES AND POLICIES

The Morris County Appraisal District is governed by five directors.

ELIGIBILITY

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 he/she takes office. An employee of a taxing unit participating in the district is not eligible to serve unless the individual is also a member of the governing body or an elected official of a taxing unit participating the district.

TERM

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

SELECTION

Members of the board are appointed by vote of the governing bodies participating in the district which are entitled to vote under Section 6.03. The selection process is based upon resolutions adopted by at least three-fourths of the taxing units in 1981 pursuant to Section 6.031 of the Property Tax Code.

VACANCIES ON THE BOARD

If a vacancy occurs on the board of directors other than a vacancy in the position held by the county assessor-collector, 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 unit shall submit the name of its nominee to the chief appraiser within 45 days after notification from the board of directors of the existence of the vacancy, and the chief appraiser shall prepare and deliver the board of directors within the next five days a list of the nominees. The board of directors shall elect by majority vote of its members one of the nominees to fill the vacancy. (Section 6.03 (l))

RECALL

The governing body of the taxing unit who participated in the appointment of an individual to the board may initiate the recall of its representative.

A taxing unit participating in the selection of the other cities or school districts' representative may pass a resolution calling for the recall of their representative on the board. An election is held among those units to determine whether the member

shall be recalled. If a majority of units vote for the recall, the member is recalled and the unexpired term is filled in the same manner as any vacancy.

OFFICERS OF THE BOARD

The officers of the board shall consist of a chairman, a vice-chairman and a secretary who shall be selected by majority vote at the regular January meeting of each year. In the event of a vacancy of office, the office is filled at the first regular meeting following the vacancy. Each officer shall serve for one calendar year.

The chairman's duties include:

Presiding over all board meetings;

Ensuring the board operates according to accepted preliminary rules of order and other procedures adopted by the board;

Keeping all members of the board aware of information and materials distributed for the meeting;

Signing the minutes of each meeting after board approval; and

Co-sign all checks issued by the District with the Secretary of the Board unless the Board authorizes the Chief Appraiser to sign checks (Section 6.06 (f)).

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

In the absence of the Chairman, the Vice-Chairman shall preside over the meeting.

The secretary's duties include:

Presiding at meetings in absence of the chairman and vice-chairman;

Along with the chairman, signing all legal instruments requiring board signature;

Perform legal duties as required by statute and functions as designated by the board; and

The secretary shall co-sign all checks with the Chairman unless the Board authorizes the Chief Appraiser to write checks (Section 6.06f).

The duties of the Secretary such as keeping the minute book and sending notice will be delegated to an Appraisal District employee to be carried out.

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. (Section 6.04 (c)).

MEETINGS

The board of directors must meet at least once each calendar quarter (Section 6.04 (b)).

1.1 Place: All meetings of the board shall be held in the board room of the district's office located at 501 Crockett Street, Suite 1, Daingerfield, Texas, unless a different location is designated by board action and in the notice of the meeting. Meetings shall start promptly at the appointed hour or as soon thereafter as a quorum is present.

1.2 Meetings: The regular meeting of the board shall be held the last Thursday of each month beginning at 12:00 p.m. The board shall meet by September 1, of each year to hold a public hearing to consider the budget, make any amendments and approve the budget. Special meetings or emergency meetings may be called by the chairman or by a majority of members (Section 6.04 (b)).

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

1.4 Quorum: A majority of the members of the board shall constitute a quorum for transaction of business. (Section 6.04 (a)) The act of a majority of the directors present at any meeting at which there is a quorum shall be the act of the Board.

1.5 Rules: Meetings shall be conducted in conformity to Roberts Rules of Order 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.

1.6 Notice to Member of the Board: 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 next regular meeting. The packet shall include the minutes of the previous regular meeting. Any notice to a member of the Board may be in writing or be telephone.

1.7 Minutes: The minutes of the preceding meeting shall be approved by the board as the first order of business and signed by the secretary. The official minutes shall be bound and kept by the chief appraiser in the office of the appraisal district.

CITIZEN PARTICIPATION

All citizens' communications to the board shall be addressed to the board as a whole and forwarded to the board's office or to the chairman or secretary.

The agenda for the order of business for all regular meetings shall include an item to allow receipt of citizens' input. 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

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 have the authority only when acting as a board legally in session. The board shall not be bound in any way by any statement or action of 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 of directors include:

1. Establishment of an appraisal office (Section 6.05)

The administrative offices of the district shall be located at 501 Crockett Street, Suite 1, Daingerfield, Texas.

Offices hours for the district shall be 8:00 a.m. to 4:30 p.m., Monday through Friday, unless the day is designated a holiday. The board shall annually designate a holiday schedule which will correspond with the County holidays.

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

2. Appointment of chief appraiser (Section 6.05)

The board shall appoint a chief appraiser who will serve as the chief administrator of the district's office as defined by Section 6.05, Tax Code.

3. Approval of budget (Section 6.06)

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.

The chief appraiser shall prepare the budget and schedule a workshop session for the board of directors and any other eligible and interested parties to present the preliminary budget. This preliminary budget will be sent to all taxing units. 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.

Once the budget is approved and implemented, changes from one account to another in line item amounts exceeding \$5,000 require board approval.

4. Annual financial audit (Section 6.063)

The board shall contract for an annual audit by an independent certified public accountant. A copy of the audit reports shall be delivered to the presiding officers of the county, cities and school participating in the district.

5. Designation of depository (Section 6.09)

Morris CAD will follow the requirements set out in Section 6.09 of the Property Tax Code. Bids under this section are required every 2 years. By law, an extension is allowed if agreed by both parties for an additional two-year period. It will be the policy of the Morris CAD to notify depositories located in Morris County of the bidding process, the requirements to meet the needs of Morris CAD, and the date that bids will be opened.

6. Appointment of appraisal review board (Subchapter C, Tax Code)

The appraisal review board shall consist of 5 regular members who serve two year, staggered terms.

7. Appraisal contracts (Section 25.01)

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

8. Other statutory duties

The board shall perform other specific duties imposed by statutes.

AMENDMENTS

These rules may be altered, amended or repealed and new rules adopted by the Board at any meeting at which a quorum is present, provided notice of the proposed alteration is contained in the notice of the meeting.

Along with these policies, an Appraisal District Board of Director Manual published by the Comptroller will be maintained on file for procedures and legal references.

Updated 5/2006

BOARD OF DIRECTORS RESPONSIBILITIES
MORRIS COUNTY APPRAISAL DISTRICT
CHAPTER 6 – PROPERTY TAX CODE

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

Governance of the district 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 of the board of directors are:

- (1) appointing the chief appraiser;
- (2) contracting for appraisal services;
- (3) adopting annual budgets for the operation of the appraisal office
- (4) determining a method of financing the annual budget based on cost allocation among taxing units;
- (5) purchasing or leasing real property, as well as constructing improvements, to establish the appraisal district;
- (6) ensuring preparation of annual audits by certified public accountants;
- (7) selecting a financial institution to deposit funds through bid solicitation;
- (8) entering contracts for appraisal functions, and for all expenditures in excess of \$15,000 complying with the competitive bidding requirements established by law; (amended 1993)
- (9) being a necessary party to lawsuits brought by property owners concerning appraisals;
- (10) approving the appointment of the agricultural advisory board;
- (11) appointing the members of the appraisal review board and increasing the size of said board's membership when necessary;
- (12) 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.

If any member of the public wishes 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

chairman of the board outlining the complaint should be delivered to the chief appraiser of the district at the appraisal district 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.

Updated 5/2006

PURCHASING POLICIES
MORRIS COUNTY APPRAISAL DISTRICT

In compliance with Section 6.11 of the Property Tax Code the following purchasing policies are adopted.

The Appraisal District will maintain a mailing list of prospective bidders and any new vendors will be added upon request.

Merchandise catalogs and price lists of various office products will be maintained in the office.

A standard invitation-to-bid form and telephone log for recording price quotes will be used for bid soliciting.

PURCHASES UNDER \$5,000:

On the purchase of office furniture, equipment, etc. the Chief Appraiser will compile a list of price quotes for items to be submitted to the board. The board may then request formal bids or make a decision from this list.

On the purchase of paper products and small office supplies comparison of prices and delivery charges by phone is acceptable.

PURCHASES OVER \$5,000:

For purchases over \$5,000 or more bids will be obtained. The bids will be opened at a public meeting, but will not necessarily be awarded at the bid opening in order to evaluate the bids.

Approval of Bills Paid:

During each regular meeting, the Board of Directors will be provided a list of bills payable for each month's expenses for review and approval.

**MORRIS COUNTY APPRAISAL DISTRICT
DEPOSITORY BID POLICY
SECTION 6.09**

The Morris CAD will follow the requirements set out in Section 6.09 of the Property Tax Code.

Bids under this section are required every 2 years. By law, an extension is allowed if agreed by both parties for an additional two-year period.(Section 6.09 PTC)

It will be the policy of the Morris CAD to notify depositories located in Morris County of the bidding process, the requirements to meet the needs of the Morris CAD, and the date that bids will be opened.

Bids will be opened at the scheduled meeting by the Chairman of the Board of Directors.

The Bids will be reviewed.

The Bid will be awarded.

NOTE: As specified in the Depository Bid, it is the agreement between the Bidder and the District that the District reserves the right to reject any and all bids and the further right that if any portion of provision of this bid and/or any contract between Bidder and District entered into by virtue thereof is invalid, the remainder of this bid and/or resulting contract at the option of the District shall remain in full force and effect, and not be affected by said invalid portion of provision.

PUBLIC COMMENTS
ON APPRAISAL DISTRICT AND APPRAISAL REVIEW BOARD
POLICIES AND PROCEDURES
APPROVED 9/28/89

As required by Section
6.04, Texas Tax Code

POLICIES FOR PUBLIC COMMENTS
ON APPRAISAL DISTRICT AND APPRAISAL REVIEW BOARD
MORRIS COUNTY APPRAISAL DISTRICT

Pursuant to Section 6.04 (d), Texas Tax Code, at each regularly scheduled meeting on the last Thursday of each month, at 12:00 p.m., a reasonable period of time shall be provided for public comments on appraisal district and appraisal review board policies and procedures as itemized on the posted agenda. The period of time shall be determined at the discretion of the chairman of the board of directors at each meeting.

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 will consider complaints about itself, the Appraisal District, the Appraisal Review Board, or any of the following persons, if the action which is the subject of the complaint was taken in such person's official capacity:

1. A member of the Board of Directors
2. A member of the Appraisal Review Board
3. The Chief Appraiser
4. Any Employee of the Appraisal District
5. Any private person or firm who, by contract, performs governmental functions for the Appraisal District.

A complaint may be addressed to any matter within the jurisdiction of the Board of Directors or any other matter involving the Appraisal District or the Appraisal Review Board, except that a complaint may NOT be addressed to any of the grounds for protests before the Appraisal Review Board set out in Chapter 41.41 and 41.411 of the Texas Property Tax Code.

A complaint must be filed in writing. The board of directors will respond to written complaints about the policies and procedures of the appraisal district, appraisal review board, and the board of directors.

Correspondence shall be mailed to:
Chairman, Board of Directors
Morris County Appraisal District
P.O. Box 563
Daingerfield, Texas 75638

The Chairman of the Board at any time may refer a complaint received since the Board's last regular meeting to the Chief Appraiser for investigation.

At each regular meeting the Board shall request that the Chief Appraiser report on the status of all the pending complaints which have previously been referred to the Chief Appraiser by the Board or by its Chairman. The Board shall take the actions it may deem reasonable and appropriate to resolve a complaint.

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

The Board's deliberations at its meetings with respect to complaints, shall occur in open session or executive session as authorized by the Texas open meetings act.

In response to each complaint referred to the Chief Appraiser by the Board or by the Chairman, the Chief Appraiser shall investigate the validity of the complaint, and after conducting the investigation, take the recommendation of the Board. The Chief Appraiser shall report to the Board at its meetings on the result of the investigations and make recommendations to the board.

When a complaint is pending, at least once each calendar quarter, the Board shall notify the parties to the complaint (both the complaining party and the party against whom the complaint is filed) in writing of the status of the complaint unless such notice would jeopardize an undercover investigation. The Board shall notify the parties when a complaint is finally resolved. The Chief Appraiser shall deliver the notices approved by the Board.

PUBLIC ACCESS POLICIES FOR MEETINGS
OF APPRAISAL DISTRICT
BOARD OF DIRECTORS
APPROVED 9/28/89

As required by Section
6.04, Texas Tax Code

PUBLIC ACCESS POLICIES FOR
MEETINGS OF APPRAISAL DISTRICT
BOARD OF DIRECTORS

Pursuant to Section 6.04 (e), Texas 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 of directors 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, 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 county to serve as an interpreter when needed. 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 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 (Attachment A) in obtaining services and shall appoint an interpreter to attend any meeting of the board of directors in which a deaf person is scheduled to testify when needed. 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 (Attachment B) 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 requesting barrier free access shall be conducted in public buildings complying with the standards and specifications adopted by the State Purchasing and General Services Commission (P.O. Box 13047, Capitol Station, Austin, Texas 78711) 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.

Attachments

DISTRICT ADMINISTRATION

The chief appraiser is the chief administrator of the appraisal district.

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 duties and responsibilities. All other personnel of the appraisal office are recommended by the chief appraiser and approved by the board of directors and accountable to the chief appraiser. The chief appraiser may delegate authority to his employee.

DUTIES AND RESPONSIBILITIES

The chief appraiser coordinates and implements the goals and objectives established by the 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 affective internal budget development system and prepare a proposed budget by June 15 of each year.
4. 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.
5. Prepare the agenda for each board meeting, attend all meetings, and provide staff recommendations for all appropriate board actions.
6. In conjunction with district counsel, provide recommendations for board action on litigation.

7. Develop and implement a personnel management system for job assignments, evaluations, hiring, staff policy, and personnel related matters.
8. Employ and compensate professional, clerical and other personnel as provided by the budget upon approval of the board of directors.

ADA DISABILITY REVIEW

Review Committee:
Rhonda Hall
Cindy Meadows

Employment

The Employer Obligations under the Americans with Disabilities Act and the Self Evaluation Guide have been reviewed. Various changes were made to make sure there was no question concerning the discrimination to disabled persons. After this review, the committee feels the Morris County Appraisal District's policies are in accordance with all legal requirements.

Qualified Individuals with a Disability (Sec. 1630.2(m)) The Morris County Appraisal District prohibits discrimination on the basis of disability against "qualified individuals with disabilities."

Reasonable Accommodations (Sec. 1630.9) The Morris CAD has provided for wheelchair accommodations and would have to view each applicant for individual accommodations and would have to view each applicant for individual accommodations. Any cost incurred to make accommodations would come from the contingency fund. This fund is maintained at a level that would allow for this.

Qualification Standards, Test and other Selected Criteria (Sec 1630.10) The Morris CAD does not exclude job opportunities for individuals with disabilities, unless they are actually unable to do the job.

The job descriptions give an overview of the job that must be performed for the Morris CAD.

If an individual has the ability to perform that job, they will have the opportunity to perform that job.

Pre-employment Exams or Inquiry (Sec. 1630.13 (a)) It is not the policy of the Morris CAD to inquire whether an individual has a disability at the pre-offer stage. No application requests this information.

Medical Exams (Sec. 1630.14 & 1630.14 (b)) The Morris CAD may request a drug test or medical exam as permitted under law. An employer is permitted to require post-offer medical examination before the employee starts working or if “job related” and “business necessity” exception exists.

ACCOMMODATIONS

PUBLIC SERVICES – COMMUNICATION

Auxiliary Aids & Services

Due to the cost, the Morris CAD cannot obtain all of the necessary aids listed under this category for public services.

The Morris CAD will maintain a list of services that will provide these aids when there is a need for them.

PUBLIC SERVICE – ACCESSIBILITY

Facility

The Morris CAD leases the office building from Morris County. When the building was constructed in 1985, the building was built to be readily accessible to and usable by individuals with disabilities.

Any other need would be on an individual basis.