

**Crockett County Appraisal District
Board of Directors
Policies, Rules and Procedures**

PREAMBLE

The Central Appraisal District was mandated by the 66th Texas Legislature in 1979 by SB 621. As a result of the legislation, the Crockett County Appraisal District was established, and the District Board of Directors met for the first time in 1982. The Crockett County Appraisal District Board of Directors (herein called the Board) recognizes the responsibilities entrusted to them by the elected officials of the governing bodies of the taxing entities they represent. The Board pledges to establish and maintain the Crockett County Appraisal District and to serve the participating governmental entities and the citizens of Crockett County in strict accordance with the Texas State Constitution and Texas State Law. It is the goals, objectives and policies of the Board of Directors and the Appraisal District to provide: 1) accurate estimates of current market values on all taxable property in their jurisdiction through generally accepted professional appraisal standards and techniques; 2) administration of state and local ad valorem tax exemption and special valuation programs in accordance with state and local laws and ordinances; 3) efficient and accountable utilization of public funds and resources; and 4) administrative and operational practices and procedures that reflect positively on local government and public service.

These rules and procedures shall apply to all directors, officers and employees of the Crockett County Appraisal District (herein called the District), except in those instances when they are in conflict or contrary to federal, state or local laws, in which case those laws shall supersede the rules and procedures stated herein.

These rules may be altered, amended or repealed and new rules adopted by the Board at any meeting of the Board at which a quorum is present, provided notice of the proposed alteration is contained in the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

BOARD OF DIRECTORS MEMEBERSHIP

QUALIFICATIONS

The Board is organized pursuant to Section 6.031, Property Tax Code, VTCA. To be eligible to serve on the Board of Directors, an individual must be a resident of the District and must have resided in the District for at least two years immediately proceeding the date the individual takes office. An employee of a taxing unit that participates in the District is not eligible to serve on the Board unless the individual is also a member of the governing body or an elected official of a taxing unit that participates in the District, pursuant to the Texas Property Tax Code, Section 6.03(a). Board members must receive mandatory training regarding Open Meetings and Open Records.

DISQUALIFICATIONS

If during the tenure of a board member, the qualifications are no longer met, the board member shall immediately notify the chairman of the Board or the Chief Appraiser. The chair or the chief appraiser shall call a special meeting to accept the resignation. In the event of a vacancy, the appropriate taxing entity shall appoint a new director to fill the un-expired term of office.

COMPOSITION OF THE BOARD

The Crockett County Appraisal District Board of Directors is comprised of five (5) members. Members represent the eligible taxing entities of Crockett County. Board Members' terms are two years. Pursuant to Section 6.034 of the Texas Property Tax Code, selection of directors was changed, effective January 1, 2002 in order that directors will serve staggered terms of office. Directors are appointed by the taxing entities as follows:

Crockett County – two (2) appointees

Crockett County Consolidated Common School District – three (3) appointees

The Board shall elect a Chairman and a Secretary at the first meeting of the Board each calendar year. Both officers shall serve for one calendar year.

The Chairman shall preside over all meetings of the Board. The Chairman shall call special meetings of the Board. The Chairman shall have such other powers and duties, as prescribed by the Board from time to time.

The Secretary shall attend all meetings of the Board and shall record all of the proceedings of the Board. Minutes shall be kept of all proceedings of the Board and shall be kept in the District's office. If the secretary is not present at any meeting of the Board, the Chairman shall designate another member to be responsible for keeping the minutes of the meeting. The actual recording and transcription of the proceedings of any meeting may be delegated to the clerical staff of the District.

COMPENSATION

Members of the Board of Directors are not eligible for compensation by provision of the Texas Property Tax Code Section 6.04(c). Directors may be reimbursed for reasonable and necessary expenses incurred in the performance of their duties if included in the appraisal district budget.

OATH OF OFFICE

The Texas Constitution requires each director to sign a statement and take an oath of office before beginning a term. Each year at the beginning of its first meeting of the year, the new Board members will sign the Statement of Officer and Oath of Office.

MEETINGS

The meeting of the Board, regular or special, must be held within the District boundaries at a public place capable of accommodating the expected public attendance.

The Board may meet at any time at the call of the chair or the chief appraiser or at the request of three Board members, but not meet less often than once each calendar quarter. The Board has set regular meetings to be held on the 2nd Monday at 8:15 A.M. during the months of January, April, July and October.

The Open Meetings Act authorizes a closed or executive session meeting for any and all purposes permitted by the Texas Government Code Sections, which relate to appraisal districts as follows:

Section 551.071 – For the purpose of a private consultation with the Board’s attorney or any or all subjects or matters authorized by law. (Examples: pending litigation, settlement offers or consultation concerning matters on which the attorney’s duty to the client under the Code of Professions Responsibility clearly conflicts with the Texas Open Meeting Laws.)

Section 551.072 – For the purpose of discussing the purchase, exchange, lease or value of real property.

Section 551.074 – For the purpose of considering the appointment, employment, evaluations, reassignment, duties, discipline or dismissal of a public officer or employee or to hear complains or charges against a public officer or employee. **The employee to be discussed has a right to request that the meeting be open. In this case the Board may not hold an executive session.**

Section 551.075 – To receive information from employees or to ask questions of employees. If this section is invoked, the Board of Directors cannot talk among themselves, they can only ask questions of employees and listen to the employee’s report.

To hold an “executive” or closed session, the Board must give notice of the meeting as required above. The notice must include the subject of the closed session as permitted by law.

Emergency meetings may be called when reason for the meeting is to respond to an imminent threat to public health or safety or to a “reasonably unforeseeable” situation demanding immediate action. Notice of the emergency meeting must be posted at least two (2) hours prior to the meeting. If members of the media have requested notification by telephone or telegraph of any emergency meetings, the Board must give them notice.

NOTICE OF MEETINGS

Notice of all Board meetings, with a specific time and a specific place convenient to the public, must be posted with the county clerk if the appraisal district extends into fewer than four counties. NOTICE MUST BE POSTED AT LEAST SEVENTY-TWO (72) HOURS PRIOR TO THE MEETING.

QUORUM

At all meetings, a majority of the members of the Board shall constitute a quorum for the transaction of business. 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. For clarification of Section 6.03(a), Texas Property Tax Code, the Crockett County Tax Assessor-Collector is a nonvoting member of the Board and is not counted in establishing a quorum of the Board of Directors.

ABSENCES OF BOARD MEMBERS

Board members are responsible for advising the Chief Appraiser if they will be absent from a Board meeting.

NOTICE TO MEMBERS OF THE BOARD

Members of the Board shall be notified at least three (3) days prior to regular meetings and shall be notified immediately by telephone and/or letter of a special, called or emergency meeting.

MEETING PREPARATION AND AGENDAS

The Chief Appraiser coordinates and plans Board meetings. The Chief Appraiser is responsible for preparing agendas. In preparing agendas, the Chief Appraiser will consult with the Chairman. Items may be placed on the Agenda by the Chief Appraiser, the Board Chairman or at the request of three (3) Board members.

Each agenda shall provide for public comment. Public comments on any relevant subject will be received without discussion and are limited to no more than five minutes per individual.

The Chief Appraiser is responsible for preparing meeting materials for the Board. Whenever practicable, meeting materials, including draft minutes and financial statements, will be provided to the Board members at least three days before the date of the meeting. To facilitate the efficient operation of the Board, it is the responsibility of each Board member to review meeting materials, prior to the meeting.

RESPONSIBILITIES

SELECTION OF CHIEF APPRAISER

As provided by State Law, the Board appoints the Chief Appraiser. Future Boards are not bound by the employment of a chief appraiser because the Texas constitution does not permit the current board to bind future boards. The Chief Appraiser manages and directs the operations of the CAD. The Board does not participate in the appraisal function itself nor does the Board direct the activities of CAD employees. CAD employees work under the supervision of the Chief Appraiser, who is responsible for hiring and terminating employees. However, on occasion, the Board may be compelled to directly take up issues related to CAD personnel if those issues relate to alleged violations of Civil Rights or threatened litigation.

The primary statutory duty of the Chief Appraiser is to discover, list, review and appraise all taxable property in the District using generally accepted appraisal techniques.

The Chief Appraiser is required by law to register with the Texas Department of Licensing and Regulation and is responsible for the registration of other employees required by law to be registered.

EVALUATION OF CHIEF APPRAISER

The Board shall conduct a yearly evaluation of the Chief Appraiser. At a minimum the evaluation will denote areas of strength, weaknesses and what, if any, corrective action is required on the part of the Chief Appraiser. The Board will communicate the outcome of the evaluation to the Chief Appraiser, in writing.

CHIEF APPRAISER, CAD OFFICES AND OPEN GOVERNMENT

The Chief Appraiser is responsible for insuring the Board records and general CAD records which are open to the public may be easily and promptly accessed by the public. The Chief Appraiser is responsible for instructing CAD staff in matters related to Open Government and how to facilitate public access to CAD records.

Prior to the Chief Appraiser withholding any documents from the public or releasing any documents which may be confidential by law, for example, personnel records, the Chief Appraiser will consult with the Crockett County Attorney or other legal counsel experienced in dealing with issues related to Open Government.

DISTRICT BUDGET AND PUBLIC HEARINGS

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.

APPRAISAL REVIEW BOARD

The Board of Directors shall appoint the Appraisal Review Board, henceforth known as the ARB. The ARB shall consist of at least three (3) members as prescribed by law.

QUALIFICATIONS

To be eligible to serve on the ARB, an individual must be a resident of the District and must have resided within the District for at least two (2) years. A person is ineligible to serve on the ARB if the person is: 1) a former officer or employee of the District; 2) a

former member of the Board of Directors of the District; 3) a former member of the governing body of a taxing unit for which the appraisal district appraises property.

Members of the ARB are appointed by resolution of a majority of the District's Board of Directors. A vacancy on the ARB is filled in the same manner as above for any unexpired term.

TERM OF OFFICE

Members of the ARB hold office for terms of two (2) years beginning on January 1. The District's Board of Directors has provided for staggered terms, so that the terms of as close to one-half of the members expire each year.

COMPENSATION

Members of the ARB are entitled to compensation as set by the Board of Directors. The District's Board has set a compensation for expenses at a rate of \$100.00 per day for any part of a day the member is in attendance at ARB hearings or days spent in attendance of state mandated training. In addition, meals and miles traveled will be compensated for at the current Crockett County reimbursement rate.

PROCEDURES

The ARB shall develop and adopt their own Rules and Procedures for hearings.

AGRICULTURAL ADVISORY BOARD

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 of Directors pursuant to the Texas Property Tax Code, Section 6.12.

QUALIFICATIONS

One agricultural advisory board member must be a representative of the County Agricultural Stabilization and Conservation Service with the remainder of the members being landowners in the District whose land qualifies for appraisal under Subchapter C, D and E of Chapter 23 of the Texas Property Tax Code and who have been residents of the District for at least two (2) years.

An employee or officer of the District may not be appointed and may not serve as a member of the Agricultural Advisory Board.

TERMS OF OFFICE

Members of the Ag Advisory Board serve for staggered terms of two (2) years.

MEETINGS

The Ag Advisory Board shall meet at the call of the Chief Appraiser at least three (3) times per year.

COMPENSATION

A member of the Agricultural Advisory Board is not entitled to compensation.

RESPONSIBILITIES

The Ag 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 (Including Wildlife Management Use).

REAPPRAISAL PLAN

In accordance with Section 6.05(i) of the Texas Property Tax Code, the Board must develop a biennial written reappraisal plan and hold a public hearing to consider the plan. No later than September 15 of each even-numbered year, the Board must approve the reappraisal plan and distribute copies to the taxing units and the Texas Comptroller within sixty (60) days of Board approval.

PROFESSIONAL SERVICES

As the Board deems necessary, and as provided by State Law, the Board may contract for outside professional assistance, including but not limited to accountants, information technology specialists, appraisers or appraisal firms, attorneys, consultants or records managers.

REPOSITORY FOR RECORDS

The offices of the CAD are the repository for CAD records, including all records of the Board. The Chief Appraiser is the Records Management Officer of the CAD.

POLICIES FOR PUBLIC ACCESS TO CROCKETT CAD BOARD

Reasonable time shall be provided during each Board meeting for public comment on Appraisal District and Appraisal Review Board policies and procedures.

It is the specific policy of the Board that any person who wishes to address the Board at one of its meetings may do so. Non-English speaking persons who need an interpreter may request that the Board furnish an interpreter by making a written request to the Chief Appraiser at least seventy-two (72) hours before the meeting. Persons with a physical, mental or developmental disability may request assistance for access to the Board by making application to the Chief Appraiser at least seventy-two (72) hours before the

meeting. The Chief Appraiser will coordinate with the Chairperson to make every effort to arrange the meeting place and time to accommodate any special needs necessary for full access to the Board in a public forum.

POLICIES FOR RESOLVING CONFLICTS

A written complaint may be filed with the Secretary of the Board. The Secretary's name and address may be obtained from the Crockett County Appraisal District office. The Board shall consider the complaint at the first regular meeting after the complaint is received. If a written complaint is filed with the Board that the Board has authority to resolve, the Board, at least quarterly and until final disposition of the complaint, shall notify the parties to the complaint of the status of the complaint unless notice would jeopardize an undercover investigation.