

DICKENS COUNTY APPRAISAL DISTRICT
BOARD OF DIRECTORS POLICY & PROCEDURES

Dickens County Appraisal District Board of Directors consists of 5 members. They must have lived in the county for two years or more prior to taking office.

Selection: Dickens CAD members are appointed by vote of the governing bodies of the taxing entities of Dickens County. These are Spur ISD, Dickens County, Patton Springs ISD, City of Spur, City of Dickens and the Dickens Co WCID#1 (water district).

The voting process is based on eligible taxing entities based on calculations of the ratio of its tax levy in the preceding year to the total tax levy of all voting units. A copy of this calculation is prepared and delivered to the taxing entities by the Chief Appraiser before October 1 of the appropriate odd-numbered years.

Members must certify by paid tax statement receipts that they do not owe delinquent taxes on their property, unless they are under a payout agreement contract and are current on payments or have a deferral or an abatement contract.

Members must also meet the restrictions of consanguinity and affinity per Section 6.035(a), Tax Code.

Term: Directors for Dickens CAD serve a two year term, beginning January 1 of an even-numbered year. The County Tax Assessor is a non-voting director so the two year term does not apply to him/her.

Directors are required to sign Form 2201 and take the oath of office before the first meeting is conducted after January 1.

In the event of a director vacating the position, the voting units are notified and they must submit nominees to the chief appraiser within 10 days for delivery to the directors with 5 days. The majority vote of the directors selects the nominee as the new director.

Meetings In January the first board meeting is scheduled as soon as possible. The directors then elect their chairman and secretary. The chairman will conduct all meetings and the secretary will conduct the meeting if the chairman is absent.

New members are made aware that they must complete training for the Open Meeting Act and the Public Information Act not later than 90 days after taking the oath of office.

Directors meetings will be held each quarter with a Public Hearing meeting for approval and adoption of the budget to be held before September 15th of the current year. Special meetings are held at the discretion of the Chief Appraiser and/or the Chairman of the Board as long as all board members can be given ample notice in advance. A quorum of three must be met in order to hold any meeting.

Dickens CAD

Directors are not compensated for serving on the board and can only be reimbursed for reasonable and necessary expenses incurred in performance of their duties if funds have been budgeted for this type of expense.

All Board of Directors meetings are open to the public and this is posted on the agenda notice along with any and all items to be discussed at the scheduled meeting. Date, time and place where the meeting will be held is also on the agenda which the Chief Appraiser compiles in conjunction with suggestions from the Chairman of the Board.

Agendas are posted 72 hours prior to the meeting on the Dickens CAD door and the doors of the Dickens County Courthouse.

Board Policies and Duties:

- Lease and establish a place for the Appraisal District Office.
- Contract for necessary services.
- Interview and hire a chief appraiser.
- Instruct the chief appraiser to prepare a proposed annual budget and submit to the board of directors. A copy of the proposed budget will also be furnished to each taxing entity with an estimate of their individual allocation. Code 6.06(a)
- Ten days before the public hearing the budget shall be published in the local newspaper in compliance with Code 6.062(a)(b)
- A public hearing will be held by the directors, amendments will be made if called for and the final budget will be adopted by September 15. A written notice of the public hearing is posted in compliance with Rule 9.3048. Code 6.06 (b)(c)
- The taxing entities in Dickens CAD are allocated a portion of the amount of the budget using the formula of dividing current taxes levied by the entity on property by the current total taxes levied by all entities in the county. Each taxing entity pays its allocation in four equal payments beginning October 1 (first qtr), January 1 (second qtr), April 1 (third qtr), July 1 (fourth qtr). Dickens CAD's fiscal year begins October 1 and ends September 30 of each year.
- Payments are made to a depository selected by the board of directors. Bids are accepted by the board each year and a depository is chosen from these bids. Code 6.06 (d)(e)(f)

Dickens CAD

- Nominate and appoint appraisal review board members.
- Provide advice and consent to the chief appraiser in the appointment and number of members for an agriculture advisory board.
- Approve contracts with appraisal firms chosen by the chief appraiser to perform mineral, industrial and agriculture appraisals.
- Hire an auditor to do an annual audit of the appraisal district financial records.
- Develop a written reappraisal plan for the district every two years.
- Work with the chief appraiser on general policies and procedures that will benefit the appraisal district's operation.
- Evaluate the chief appraiser annually.

Resolving Complaints: Any member of the public may file a complaint with the board of directors if it is determined the complaint is under the board's jurisdiction. A copy the board's policy & procedure manual stating the board's responsibilities will be furnished to any potential complainant so they may determine if their issue is within these boundaries. This information is also made available to the public and the taxing entities. Code 6.04(f)

The board of directors shall request that the complaint be in writing and be delivered to the Chief Appraiser who will then deliver the information to the board After receiving the written complaint the board will take it under consideration at the next scheduled meeting and either take action or take no action until further investigation. The complainant will be notified by the board of the status of their complaint at least quarterly until the complaint is resolved. Code 6.04(g)

In the instance of a case that cannot be resolved, Dickens CAD attorney firm of Perdue, Brandon, Fielder, Collins, & Mott, LLP will be consulted.

DICKENS CAD - PUBLIC ACCESS POLICIES

1. A reasonable amount of time is provided at the beginning of each board meeting for public comment on any issue the board has jurisdiction over as well as appraisal district and appraisal review board policies and procedures. (Code 6.04d)
2. Access for Non-English Speaking Persons: The board shall locate translators for such persons from the local community population, school teachers, or local government employees. The board shall also provide the Spanish version of Texas Property Taxes: Taxpayers' Rights, Remedies & Responsibilities for the Spanish – speaking people.
3. Access for Persons with Disabilities: The Dickens CAD meets in a building that has barrier-free access and is large enough to accommodate wheelchairs inside and also has room for microphones for public forums. This building also has handicap parking with a ramp available.
4. Services for a deaf person shall be obtained by way of a sign language expert. This person is available through the schools in the county and Rolling Plains School for disabled children.

Steps 2, 3 & 4 are in compliance with Code 6.04(e)

**DICKENS COUNTY APPRIASAL DISTRICT
PROCESS FOR FINDING A CHIEF APPRAISER**

1. Advertise in The Texas Spur (local paper), the Appriser published by TAAD, and online with Lubbock Jobs.com.
2. Contact surrounding county appraisal districts for information they may have on potential applicants.
3. Resumes are required to be returned by a certain date.
4. Interviews are set up after all resumes have been reviewed by the board and the resumes that meet qualification are chosen.
5. Salary requirements are requested to be included in the resume and after the resumes are opened and reviewed by the board, surrounding counties are contacted for their chief appraiser's salary as well as term of service to date and what classification they have achieved as an appraiser.

PROCESS FOR SELECTING A CHIEF APPRAISER

1. Prior experience in the appraisal field is preferred but not required.
2. If experienced, what schools and how much training for an RPA. If not experienced, will the applicant be willing and able to attend all of the schools and training sessions to earn an RPA.
3. Salary requirements of the applicant.
4. What experience the applicant has had in the operations of an office, budgeting, and supervising employees and what type of work the applicant was previously employed for.
5. If necessary, calls are made to previous employers for recommendations of the applicant.

Performance Planning

The Chief Appraiser performs work of considerable difficulty in appraising real estate for ad valorem tax purposes and shares that knowledge with staff to empower them in their individual job responsibilities. He/she possesses extensive knowledge of the principles and practices of real estate appraisal; of laws and ordinances pertaining to the assessment of real and personal property; of local social and economic factors affecting property values; of mathematical and statistical tools used in appraisal work; and of office management and supervisory principles and practices. He/she has a complete knowledge of the Uniform Standards of Professional Appraisal Practice, particularly in Standard 6 and ensures that all appraisal products of the District comply with those standards.

The Chief Appraiser develops an appraisal plan to comply with State law and ensure that appraisals of all real and personal property are conducted according to State law and generally accepted methods. The Chief Appraiser supervises the gathering, recording and analyzes of data necessary to the accurate valuing of taxable le property. Data includes a variety of information such as asking and selling prices, income from properties, income and expenses for agricultural land and building cost.

The Chief Appraiser leads the staff in offering excellent customer service. He/she ensures that taxpayers are always treated courteously and offered speedy and accurate answers to their queries.

The Chief Appraiser receives and investigates complaints about property values, carries out cyclic reappraisals and submits recommendations for consideration at hearings. He/she assist in the training of subordinates, prepares and supports technical cases to defend contested assessments in court proceedings, Appraisal Review Board hearings, or Property Values Study protests and updates and corrects property records.

The Chief Appraiser cooperates in every respect with the tax collectors that collect taxes for the tax units of the Appraisal District. He/she complies with and enforces provisions of the Property tax Code while meeting all reporting and compliance requirements set forth by the Comptroller of Public Accounts Property Tax Division. The Chief Appraiser must have complete knowledge of the appraisal software used by the District.

The Chief Appraiser works with all media to provide clear and open access to the Appraisal District. He/she prepares news releases to the media when appropriate and shall be the primary contact for the media in the answering of Appraisal District issues. The Chief Appraiser shall speak at civic clubs and other public meetings to offer explanation and directions for issues that face the public or the District. He/she shall do all that is possible to ensure that the District has the best public image possible.

RESOLUTION

WHEREAS, Dickens County Appraisal District seeks to appoint Appraisal Review Board Members.

WHEREAS, The Dickens County Appraisal District Board of Directors shall consider and appoint Appraisal District Review Board Members. All laws and rules shall be followed according to the State Comptrollers Appraisal Review Board Manual.

WHEREAS, The Appraisal Review Board will consist of four members and one alternate. Members shall be full time residents of Dickens County for two or more years. Members shall serve a two year term and may serve three consecutive terms, after which member shall not serve the fourth term but may be reappointed after the fourth term is complete.

NOW THEREFORE:

BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE DICKENS COUNTY APPRAISAL DISTRICT:

THAT, This RESOLUTION is passed on this 14th day of January, 2009.


Chairman, Board of Directors

ATTEST


Secretary, Board of Directors