

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

ELIGIBILITY REQUIREMENTS

To serve on the Board, an individual must have resided in the District for at least two years preceding the date of taking office. An employee of a taxing unit that participates in the District may not serve, however, an elected official or member of the governing body of a participating taxing entity may serve.

An individual is ineligible to serve on the Board if he/she owns property on which delinquent property taxes have been owed for more than 60 days after the date he/she knew or should have known of the delinquency unless the individual is paying the delinquent taxes under an installment agreement or has deferred or abated a suit to collect the taxes.

An individual may not be appointed or continue to serve on the Board if related within the second degree by consanguinity or affinity to an appraiser who appraises property for use in the District's ARB proceedings or a person who represents property owners for compensation before the ARB.

CONFLICT OF INTEREST

An individual is not eligible to serve on the Board if the individual or a business entity in which he/she has a substantial interest contracts with the Appraisal District or a taxing entity that participates in the District. Neither the District nor a taxing entity may enter into a contract with a Board member or with a business entity in which the Board member has a substantial interest.

An individual has a substantial interest in a business entity if: 1.) the combined ownership of the individual and the individual's spouse is at least 10 percent of the voting stock or shares of the business entity or 2.) the individual or the individual's spouse is a partner, limited partner or officer of the business under Texas Property Tax Code Section 6.036.

The Local Government Code defines a "substantial interest" as:

- 10 percent or more of the voting shares or stock in a business entity;
- \$15,000 or more of the fair market value of a business entity;
- 10 percent or more of the member's gross income for the previous year is from the business entity; or
- a legal or equitable ownership of real property worth at least \$2,500 of the fair market value of the property.

Substantial interests also include any interest held by relatives by affinity and by consanguinity in the first degree in business entities and real estate.

A director who has a substantial interest in a matter before the board must file an affidavit declaring the extent and nature of the interest in the entity or property and abstain from voting or participating in discussions on any issue involving the interest under the Local Government Code.

CONFLICT DISCLOSURE STATEMENT

A Board member may be required to file a conflict disclosure statement, as required by the Local Government Code, when certain individuals or their agents contract or seek to contract for the sale or purchase of property, goods or services with the District. The disclosure statement must be filed if the individuals have:

- an employment or business relationship with Board members or their family that results in their receiving taxable income or
- given a gift with a value of more than \$250 in a 12 month period preceding the date the contract was executed or considered.

The statement must be filed with the Chief Appraiser within seven business days of the Board members becoming aware of the relationships or contracts.

OFFICERS

Appointment, Term and Compensation

The swearing in of newly appointed Board members will take place at the first board meeting of the year. The Board shall elect a Chairman, Vice-Chairman and Secretary at the first meeting of the Board each calendar year under Section 6.04(a). Each officer shall serve a two year staggered term. Board members may not be compensated for service on the Board but may receive reimbursement for actual and necessary expenses incurred in the performance of their duties under Section 6.04(c).

The Chairman shall preside over all meetings of the Board. The Chairman shall call a meeting of the Board under Section 6.04(b). The Chairman has the authority to appoint chairmen and members of standing and/or special committees when necessary. The Chairman shall have such other powers and duties as may be prescribed by the Board from time to time.

Should the office of Chairman, Vice-Chairman or Secretary become vacant the new officer shall be elected by a majority vote of the Board at its next regular meeting.

MEETINGS OF THE BOARD OF DIRECTORS

Regular or special meetings of the Board must be held within the District's boundaries at a public place capable of accommodating the expected attendance. The place of the meetings shall be set by the Chairman, unless set by a vote of the members of the Board.

Regular meetings shall be held, upon notice, from time to time as determined by the Board. The Board must meet at least once each calendar quarter.

Special meetings of the Board may be called by the Chairman of the Board under Section 6.04(b). Special meetings must be called by the Chairman, Vice-Chairman or Secretary upon written request of at least three members of the Board. Members of the Board shall be notified at least three days in advance of special meetings.

Emergency meetings shall be called only for bona fide emergencies which cannot reasonably be postponed until a special or regular meeting.

At all meetings of the Board a majority of the members shall constitute a quorum for the transaction of business under Section 7.04(a). The act of the majority of the Directors present at any meeting at which there is a quorum shall be the act of the Board.

Meetings of the Board shall be conducted generally in accordance with Robert's Rules of Order. Every meeting of the Board shall be open to the public. The Board may enter into closed or executive session, as provided by law. No vote shall be taken by secret ballot.

As conditions warrant, and in conformity with the requirements of the law, the Board of Directors may recess to an executive session which shall be open to individuals specified by the Chairman of the Board of Directors.

Questions relating to minutes should be directed to the Chief Appraiser prior to the board meeting in order to expedite the obtaining of information needed to properly answer the questions.

Budget Hearings

Each year, before June 15, the Board shall receive from the Chief Appraiser a proposed budget which has been submitted to the presiding officer of the governing body of each taxing unit participating in the District in accordance with Section 6.06 of the Property Tax Code. The Board shall meet to consider the budget. The Secretary of the Board shall deliver to the presiding officer of the governing body of each taxing unit participating in the District not later than the 10th day before the date of the hearing, a written notice of the date, time and place fixed for the hearing. The Board shall complete the hearing and approve the budget before September 15th.

Agenda

Agenda items to come before the Board will be closed at 5:00 P.M. five days preceding the scheduled meeting. For special meetings, the request to appear before the Board or on the agenda shall be made no later than 5:00 P.M. five days preceding the scheduled meeting.

Written notice of the date, time, and place of each meeting of the Board, as well as the subject to be discussed, shall be given as follows:

1. An official notice of the meeting shall be posted at least 72 hours prior to the meeting at the Frio County Courthouse bulletin board and the District's bulletin board.
2. In the case of an emergency or urgent public necessity, notice will be posted at least two hours before the meeting is convened. Such notice shall give the reason for the emergency, and will be posted at the Frio County Courthouse bulleting board and on the bulletin board at the District office. No action shall be taken at a meeting on a subject which was not stated on the agenda in the notice and posted for that meeting. However, the requirement for notice does not apply to specific factual information or recitation of existing policy furnished in response to an inquiry made at such meeting by the general public or a member of the Board. Any deliberation, discussion, or decision with respect to the subject about which such inquiry was made shall be limited to a proposal to place such subject on the agenda for a subsequent meeting for which notice is provided as required by law.

GENERAL PROVISIONS

1. 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 the meeting.
2. Any notice to a member of the Board may be in writing or by telephone.
3. Minutes shall be kept of all proceedings of the Board and shall be kept in the possession of the Appraisal District. The actual recording and transcription of the proceedings of any meeting will be delegated to clerical staff. Minutes shall be presented at the following meeting for approval by the Board.
4. Before purchasing any item of fifteen thousand dollars (\$15,000) or more the District shall advertise for bids and submit the bids to the Board of Directors for consideration.
5. No policy or regulation, or any portion thereof, shall be operative if it is found to be in conflict with applicable law.

The Board shall designate one copy of the policy manual as the Official Policy Manual of the District. The official copy shall be kept in the Chief Appraiser's office, and the Chief Appraiser or designee shall be responsible for its accuracy and currency. If discrepancies occur among different copies of the manual

distributed throughout the District, the version contained in the Official Policy Manual shall govern.

6. Board policies shall consist of written statements officially adopted by the Board of Directors to serve as guidelines for administrative action.

The statements shall be specific enough to give clear direction and guidance to the Chief Appraiser and his/her staff but broad enough to allow for the use of administrative skills and discretion in decision making. The affirmative vote of a majority of Board Members shall be necessary to effect the adoption of, additions to, changes in, or deletions from policies.

The adoption of a policy shall be recorded in the minutes of the Board of Directors and only those written statements as adopted and so recorded shall be regarded as Official Board Policy.

7. Board Members have no authority except when functioning as a member of the Board in an official meeting. No individual member of the Board may exercise authority with respect to the operation of the District or services of the District employees by virtue of his status as Board member.
8. Discussions should be addressed to the Chairman of the Board of Directors and then to the entire membership of the Board. Discussion shall be directed solely toward the business currently under deliberation, and the Board Chairman shall halt discussion 1.) which does not apply to business before the Board, or 2.) if the Board has agreed to a time limitation for discussion of an item and that time limit has expired. Aside from these limitations, the Chairman shall not interfere with discussion as long as members wish to address themselves to an item under consideration.
9. Any part of a Board meeting, except an executive session, may be recorded by any person in attendance by means of a tape recorder or any means of sonic or video reproduction.
10. Procedures for taking legal action against anyone filing a fraudulent application of exemptions, special valuations and renditions:
 - Have the individual(s) who have knowledge of the property in question, sign an affidavit stating that the person's property is/was not being used for the purpose indicated on the application.
 - The Chief Appraiser shall request authorization from the Board of Directors to present the signed affidavit to a County or District Attorney for consultation concerning possible criminal prosecution.
 - Recall the Appraisal Review Board and ask to re-determine or re-examine the property owner's application(s) and give the property owner a chance to defend his application(s).

11. The Texas Property Tax Code, Texas State Constitution and all other laws of this State take precedence over any rules adopted by the Board of Directors.

RESPONSIBILITIES OF 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 procedures of the Appraisal District and the Appraisal Review Board and on any issue under the Board's jurisdiction. Generally, the Board's primary responsibilities are:

- establish the District's appraisal office;
- adopt the District's annual operating budget;
- contract for necessary services;
- hire a Chief Appraiser;
- appoint appraisal review board members and other committees provided by law;
- provide advice and consent to the Chief Appraiser concerning the appointment of an Agricultural Appraisal Advisory Board and determine the number of members to that advisory board;
- approve contracts with appraisal firms selected by the Chief Appraiser to perform mineral appraisal services for the District;
- make general policies on the District's operation; and
- biennially develop a written plan for the periodic reappraisal of all property within the District's boundaries.

At each regularly scheduled meeting during the "public to be heard" agenda item, the Chairman of the Board shall announce that each person wishing to address the Board on such policies, procedures or issues may have 5 minutes in which to do so. If a large number of persons wish to speak to the Board, the Board may vote to reduce each person's time for speaking as may be reasonably necessary to allow the Board to complete its business and adjourn the meeting at a reasonable time. The Board may refuse any person who attempts to speak on a subject unrelated to the policies and procedures of the District or the Appraisal Review Board and unrelated to any other issue under the Board's jurisdiction under Section 6.04(d).

If a person who does not speak English or who communicates through sign language wishes to address the Board at a meeting, and that person is unable to provide an interpreter, the individual should notify the Chief Appraiser in writing at least 7 business days prior to the meeting, and earlier if possible. Upon receiving such a notice, the Chief Appraiser shall arrange to have an interpreter at the meeting as required by Section 6.04(e).

If a person has a disability and needs assistance to enter the District office building and board room, the individual should notify the Chief Appraiser in writing at least 7 business days prior to the meeting as required by Section 6.04(e).

Consideration will be given to written complaints on any matter within the jurisdiction of the Board of Directors, except that a complaint may not be addressed on the grounds of a challenge by a taxing unit and protest before the Appraisal Review Board as set out in Section 41.03 and 41.41.

The Board of Directors will respond to written complaints about the policies and procedures of the Appraisal District, the Appraisal Review Board, and the Board of Directors. Correspondence shall be mailed to:

CHAIRMAN, BOARD OF DIRECTORS
FRIO COUNTY APPRAISAL DISTRICT
P.O. BOX 1129
PEARSALL, TX 78061-1129

At each regularly scheduled meeting, the Chief Appraiser shall deliver by written or oral report, the nature of complaints and the status of resolution.

The Board's deliberations at its meetings with respect to complaints shall occur in open session or executive session, as authorized by the Open Meetings Act, Chapter 551, Government Code.

At least quarterly and until final disposition of the complaint, the Board shall notify the parties to the complaint of its status unless notice would jeopardize an undercover investigation as required by Section 6.04(g).

PERSONNEL POLICY

The Chief Appraiser shall develop a written employee handbook, to be adopted by the Board. The handbook informs employees about the District's goals and objectives, policies, procedures and guidelines to follow in the course of their duties.

APPOINTMENT OF CHIEF APPRAISER

One of the Board's most important responsibilities is selecting a Chief Appraiser. Appointed by the Board, the Chief Appraiser is the chief administrator of the District. The Chief Appraiser is appointed by and serves at the pleasure of the Board. If a taxing unit performs the duties of the appraisal office pursuant to a contract, the assessor for the unit is the Chief Appraiser.

A person is disqualified from employment as Chief Appraiser if:

- he/she owns property on which delinquent property taxes have been owed for more than 60 days after the date the person knew or should have known of the delinquency, unless the person is paying the delinquent taxes under an installment payment agreement or has deferred or abated a suit to collect the delinquent taxes; or

- he/she is related within the second degree by consanguinity or affinity to a person who appraises property for compensation for use in proceeding before the ARB or who represents property owners for compensation before the ARB.

The Board will consider the following qualifications for employment as Chief Appraiser:

1. Certification as Registered Professional Appraiser (RPA) or working towards RPA designation
2. Three to five years experience using appraisal techniques and procedures
3. Ability to develop and administer programs that establish and maintain effective working relationships with professional, civic and lay groups along with the staff of the District
4. Must have adequate budgeting and accounting experience to prepare and administer annual budgets for the District
5. Must have extensive knowledge of appraisal district general operations, including data processing, personnel administration and appraising
6. Must demonstrate excellent oral and written communication skills
7. Must be a member in good standing with TDLR

APPOINTMENT OF APPRAISAL REVIEW BOARD

The Frio County Appraisal Review Board consists of five members appointed by the Board of Directors. A vacancy on the Board is filled in the same manner for the unexpired portion of the term. ARB members serve for two-year staggered terms starting January 1. Responsibilities of the ARB include hearing and resolving disputes between property owners and the Appraisal District, and changing values, but only when deciding a taxpayer protest, taxing unit challenge or a correction motion.

ARB Qualifications

To serve on the ARB board, an individual must have been a resident in the Appraisal District for two or more years.

An individual cannot serve as an ARB member if the individual:

1. is a current appraisal district director, chief appraiser or employee; is a current member of the governing body, employee or officer of a taxing unit served by the

by the District; or is a current employee or officer of the Comptroller of Public Accounts

2. is related within the second degree by consanguinity or affinity to a paid tax agent or fee appraiser
3. owns property on which delinquent taxes have been owed for more than 60 days after the individual knew or should have known of the delinquency unless the delinquent taxes are being paid under an installment payment agreement or has deferred or abated a suit to collect the taxes.
4. holds some other paid public office

Conflict of Interest—An individual is ineligible to serve as an ARB member if the individual or a business entity in which the individual has a substantial interest contracts with the Appraisal District or with a taxing entity that participates in the District. Likewise, the Appraisal District and the taxing entities are each prohibited from contracting with an ARB member or a business entity in which the ARB member has a substantial interest. Substantial interest is defined as: 1) combined ownership by the member or the member's spouse of at least 10 percent of the voting stock or shares of the business; or 2) service by the member or the member's spouse as a partner, limited partner or officer in the business entity.

**FRIO COUNTY APPRAISAL DISTRICT
JOB DESCRIPTION
CHIEF APPRAISER**

DUTIES AND RESPONSIBILITIES

Chief Administrative and Executive Officer of the District; responsible for implementing the Board of Directors' Policies and adhering to all laws, rules and regulations as set out in the Texas Property Tax Code.

1. Directs and is responsible for all activities and actions of the District personnel:
 - Establishes work objectives and deadlines
 - Establishes job performance criteria for employees
2. Administers a professional continuing education program for all employees, including him/herself:
 - Attends ad valorem tax seminars, conferences and schools
 - Complies with state requirements for course attendance
3. Maintains an equal and uniform property appraisal program throughout the District.
4. Oversees appraising of all real and business personal property, and monitors on-site inspections conducted by staff appraisers.
5. Verifies agriculture land use:
 - Makes on-site inspections of agriculture land to verify its use and qualifications
 - Applies the criteria to determine qualification and breakdown of property such as category, extent to which property is being used for agriculture use, use history, etc.
6. Monitors cost and depreciation schedules, and sales; co-operates with State Comptroller's office on annual ratio studies.
7. Conducts periodic review and updating of all property values:
 - Reappraises and updates real and personal property values every year
 - Insures compliance with the Texas Property Tax Code
8. Administers property renditions and tax exemption functions:
 - Makes rendition and exemption forms available to taxpayers

9. Maintains updated ownership records of all properties:
 - Monitors deed transfers and mailing address updates
10. Coordinates Appraisal Review Board activities:
 - Attends ARB hearings, provides ARB with professional guidance
11. Provides appraisal data and related support to the taxing entities within the District:
 - Provides current rolls for each jurisdiction and serves as Assessor/Collector for some entities
12. Maintains a mapping program:
 - Monitors updates of maps to reflect changes affecting properties
13. Supervises the office accounting and finance functions:
 - Supervises preparation of annual budgets, calculating and mailing of jurisdiction allocation assessments
14. Conducts an active program to improve communications, cooperation and planning:
 - Publishes required public information notices in local newspaper

QUALIFICATIONS

1. Certification as Registered Professional Appraiser by the Texas Department of Licensing and Regulation or working towards certification
2. Three to five years experience using appraisal techniques and procedures
3. Ability to develop and administer programs that establish and maintain effective working relationships with professional, civic and lay groups along with the staff of the Appraisal District
4. Must have adequate budgeting and accounting experience to prepare and administer annual budgets for the District
5. Must have extensive knowledge of appraisal district general operations, including data processing, personnel administration and appraising
6. Must demonstrate excellent oral and written communication skills
7. Must be a member in good standing with TDLR

FRIO COUNTY APPRAISAL DISTRICT

CHIEF APPRAISER PERFORMANCE EVALUATION

The intent of the Board of Directors is to communicate the expectations of the Board and ensure that the Chief Appraiser continues to maintain and enhance knowledge of mass appraisal, management, leadership, and all skills required to be an effective administrator of the Frio County Appraisal District.

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 numerous statutory responsibilities related to the development of accurate appraisal rolls and for the administration of the Appraisal Office. Additionally, the Chief Appraiser is assigned duties by the Board of Directors necessary for the conduct of Board duties and implementation of Board policy.

The Chief Appraiser shall:

1. Establish a comprehensive program for the conduct of all appraisal activities and keep the Board informed on the program of appraisal activities.
2. Develop and implement sound administrative procedures for conduct of all District functions.
3. Develop and implement an effective financial management system and provide reports to the Board to allow evaluation of the District's fiscal affairs.
4. Develop and implement an effective internal budget development system and prepare a proposed budget by June 15 of each year.
5. Serve as the District's primary spokesperson in providing information to the news media, taxing units, and the general public on the operations of the Appraisal District and provisions of the property tax laws.
6. Prepare the agenda for each Board meeting, attend all meetings, and provide staff recommendations for all appropriate Board action.
7. In conjunction with Appraisal District counsel, provide recommendations for Board action on litigation.
8. Develop and implement a personnel management system for job assignments, evaluations, hiring, staff policy, and personnel related matters.
9. Employ and compensate professional, clerical and other personnel as provided by the budget.
10. Develop, implement and update a comprehensive master plan necessary to the operations of the Appraisal District.
11. Report to the Board, prior to April 1 of each year, concerning the accuracy of District appraisal and contractor performance.
12. Provide clerical and technical support to the Appraisal Review Board and advise the Board of Directors of problems with regard to the Appraisal Review Board.

JOSE R. ALVAREZ

EVALUATION CRITERIA AND RATING

The purpose of the evaluation review is to measure the Chief Appraiser's performance. The main goal of this evaluation is to provide feedback, help an employee grow and maintain an understanding between the Chief Appraiser and the Board of Directors.

Enhancing leadership effectiveness is based on the premise that all leaders can and should grow professionally. The Chief Appraiser evaluation should highlight leadership and organizational strengths as well as important priorities.

INSTRUCTIONS:

Each member of the Board shall rate the Chief Appraiser on each evaluation item. The Board Chairman shall tally the scores and determine a composite Board numerical average for each item. The Chief Appraiser and each board member shall be given a copy of the Board's composite evaluation. The results shall be discussed in executive session.

Please evaluate the competency level of the Chief Appraiser based on a rating scale of 1 to 5, with 1 being an inadequate level of competency, 3 being an average level of competency, and 5 being an excellent level of competency.

PLACE APPROPRIATE NUMBER IN BLANK AND WRITE COMMENTS FOR EACH EVALUATION TOPIC:

PERFORMANCE COMPETENCIES

Board's
Evaluation

Administration—Leads the administration of Frio CAD; insures the vision and integrity of the District is well understood, consistently applied, effectively implemented and widely supported.

3

Comments: LEADERSHIP SEEMS TO HAVE BEEN PASSED
TO ASST. CHIEF APPRAISER

Leadership—Exhibits confidence in self and others; inspires respect and trust; reacts skillfully under pressure; shows courage to take action; motivates others to perform effectively.

Comments: _____

Conflict Resolution—Encourages open communications; confronts difficult situations; maintains objectivity; keeps emotions under control; uses negotiation skills to resolve conflicts.

Comments: _____

Staff Management—Provides direction and gains confidence; develops subordinates and encourages growth; includes subordinates in planning and provides feedback; makes self available to subordinates; takes responsibility for personal actions and for actions of subordinates.

Comments: _____

SUMMARY

What are the three strongest areas of the Chief Appraiser's performance during the past year?

1. MEETS ~~BT~~ DEAD LINES
2. _____
3. _____

What are the three areas most in need of improvement during the coming year?

- 1. Budgeting
- 2. _____
- 3. _____

Summary Comments: _____

Chief Appraiser

Date

Chairman, Board of Directors

Date