

KIMBLE CENTRAL APPRAISAL DISTRICT  
BOARD OF DIRECTORS  
POLICIES, RULES AND PROCEDURES

**GENERAL PROVISIONS**

These rules and procedures shall apply to all directors, officers and employees of the Kimble Central Appraisal Dist (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These rules may be altered, amended or repealed and new rules adopted by the Board at any meeting of the Board at which a quorum is present, provided notice of the proposed alteration is contained in the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.

**ESTABLISHMENT OF THE DISTRICT**

The District was established as a political subdivision of the State of Texas in accordance with the Texas Property Tax Code, Section 6.02.

**PURPOSE OF THE APPRAISAL DISTRICT**

The District shall be responsible for the appraisal of property in Kimble County for ad valorem tax purposes for all taxing units that impose ad valorem taxes in the District.

The District shall assess and collect taxes for any taxing unit that imposes taxes in the District if a contract is executed between the District and the taxing entity to perform such duties.

**NAME**

The District shall be known as **Kimble Central Appraisal District**.

**BOARD OF DIRECTORS MEMBERSHIP**

A board of five (5) members shall govern the District, pursuant to the Texas Property Tax Code Sect. 6.03(a).



352-448-3111 FAX 352-448-4381  
1324-874-252 XAR 1325-874-252 1118-844-252  
P.O. BOX 301 - 201 Main Street  
Kimble Central Appraisal District

## QUALIFICATIONS

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 preceding 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, Sect. 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.

## COMPENSATION

Members of the board of directors are not eligible for compensation by provision of the Texas Property Tax Code Sect. 6.04(c).

## SELECTION OF THE DIRECTORS

Members of the board of directors are appointed to serve a two-year term of office. Pursuant to Sect. 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:

- Junction ISD – three (3) appointees
- City of Junction – one (1) appointee
- County of Kimble – one (1) appointee

In the event of a vacancy, the appropriate taxing entity shall appoint a new director to fill the un-expired term of office.

**Kimble Central Appraisal District**  
P.O. Box 307 - 501 Main Street,  
Junction, Texas 76849  
325-446-3717 325-446-2357 FAX 325-446-4361





## MEETING OF THE BOARD OF DIRECTORS

### PLACE

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.

### REGULAR MEETINGS AND THE OPEN MEETINGS ACT

The Board may meet at any time at the call of the chair or the chief appraiser or as provided by board rule, but may not meet less often than once each calendar quarter. The board, by vote, has set regular meetings to be held on the second Tuesday of each month.

Notice of all board meetings must be posted at the District's office in a place open to the public and at the courthouse in the county where the District's administrative offices are located. **NOTICE MUST BE POSTED AT LEAST SEVENTY-TWO (72) HOURS PRIOR TO THE MEETING.**

### SPECIAL, CALLED OR EMERGENCY MEETINGS

The chairman or the chief appraiser may call a special or emergency meeting of the board. **NOTICE WILL BE POSTED SEVENTY-TWO (72) HOURS PRIOR TO ANY SPECIAL OR CALLED MEETING.**

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.

### 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 Sect. 6.03(a), Texas Property Tax Code, the Kimble County Tax assessor-collector does not serve, and is ineligible to serve on the board of directors pursuant to Sect. 6.05(b) of the Texas Property Tax Code, therefore, is not counted in establishing a quorum of the board of directors.

## **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 special, called or emergency meetings.

## **RULES**

All meetings of the board, shall be conducted by Robert's Rules of Order. Presentations to the board should be limited to no more than 10 minutes unless the board authorizes a longer time allotment during the presentation.

## **PUBLIC COMMENT**

Public comments on any relevant subject will be received without discussion and are limited to no more than five minutes per individual.

## **BANK DEPOSITORY**

Pursuant to the Texas Property Tax Code, Sect. 6.09(c) the board shall solicit proposals for a depository from local and/or non-local banks every two years for the deposit of Operating, Custodial and Escrow accounts. The depository contract may be extended an additional two years pursuant to the Texas Property Tax Code, Sect 6.09(c) with board of director approval.

### **Pledged securities**

The depository shall pledge securities to insure all funds on deposit in excess of FDIC insured amounts. Said pledged securities may not be released unless two signatures authorized to sign checks on the District account are on the release form.

### **Signature authorization**

All checks or official authorizations concerning depository accounts shall require two signatures of the following individuals:

Chief Appraiser, Chair, Vice-Chair, or Secretary

### **Safety Deposit Box**

The depository shall provide a safety deposit box for the District for off-site storage of data and documents. The Chief Appraiser and Chair of the Board of Directors are the only individuals authorized to access the safety deposit box.



## **OFFICERS**

The board shall elect a chair, vice-chair, and a secretary at the first meeting of the board each calendar year. Each officer shall serve for one calendar year. Board members may not be compensated for services on the board, but may receive reimbursement for actual and necessary expenses incurred in the performance of their duties.

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

The vice-chair shall perform any or all duties of the chair in the chair's absence.

The secretary shall attend all meetings of the board and record all of the proceedings in a minute book to be kept for that purpose. The secretary shall give notice of all meetings of the board and shall perform such other duties as prescribed by 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 presiding officer shall designate another member to be responsible for keeping the minutes of the meeting. The actual posting of the meeting and the recording and transcription of the proceedings of any meeting may be delegated to the clerical staff of the District.

## **CLOSED OR EXECUTIVE SESSION**

The Open Meetings Act authorizes a closed meeting or executive session for any and all purposes permitted by 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 on 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 Meetings 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 complaints 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.

### **SELECTION OF CHIEF APPRAISER**

The board appoints the chief appraiser to serve for a term set by the board, however, 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 will serve as the chief administrative officer of the District and will coordinate and implement goals and objectives set by board policy, the Texas Property Tax Code, The Texas Comptroller of Public Accounts rules and other laws as applicable. **All other District personnel are employed by and accountable to the Chief Appraiser.**

The Chief Appraiser will serve as the Tax Assessor-Collector for taxing units entering into contracts with the District for the assessment and collection of property taxes. 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 Board of Tax Professional Examiners and is responsible for the registration of other employees required by law to be registered.



## DISTRICT BUDGET AND PUBLIC HEARINGS

The Chief Appraiser shall prepare a working budget for the operation of the District for the following year and may present it to the board of directors at the meeting scheduled in the month of May during a budget workshop. 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 this meeting prior to the formal presentation of the proposed budget in June. At the option of the chief appraiser, the budget may be presented in either May or June.

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 Districts board of directors. The chief appraiser shall follow the rules and regulations as outlined and described in the Texas Property Tax Code, Sect. 6.06, when preparing the budget each year.

The board shall hold a public hearing to consider the budget. The budget will be published no later than the tenth (10<sup>th</sup>) 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, Sect. 6.062.

The secretary or chief appraiser, acting under his instructions, shall deliver to the presiding officer of the governing body of each taxing unit participating in the District not later than the tenth (10<sup>th</sup>) day before the date of the hearing a written notice of the date, time and place of the hearing. 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 Sect. 6.061 of the Texas Property Tax Code.

Any changes in the method of financing shall be done following the steps as outlined in the Texas Property Tax Code, Sect. 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, however, the District has chosen for the ARB to consist of five (5) members.

### **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 board 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 \$40.00 per day or \$25.00 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 District reimbursement rate.

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, Sect. 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 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)

## **AMENDMENT OF POLICY**

The board of directors may amend its policies by a majority vote of the board at any meeting provided that each member has been supplied a copy of the proposed amendment in advance to the meeting. Policies may be amended by a majority vote of the members present, provided that each member has been supplied a copy of the proposed amendment in advance to the meeting. Amendments to policies may be presented at a regular meeting and not acted upon until the following meeting.

These rules adopted February 13, 2007.

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Rosanna Stapp

*Chair*

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W.C. Henderson

*Secretary*