

**COPY**

**As of August 26, 2008**

# **King County Appraisal District**

## **District Policy Manual**

Policies of Operation and Personnel Rules

Board of Directors:

Dr. Glenn Blodgett, Chairman  
Traci Butler, Secretary  
Jay Hurt, Member  
Terry Daniel, Member  
Duane Daniel, Member

Sadie Spitzer, County Assessor-Collector—Non-voting Member

Patti Abbott, Chief Appraiser

We want you to be informed about the King County Appraisal District and your rights as a property owner. This pamphlet contains information on the board of directors' policies and procedures for access to the board of directors, assistance for non-English speaking and disabled persons, resolution of complaints to the board, information processing system, staffing, personnel qualifications and positions, and generally accepted appraisal practices.

This manual will be updated on an annual basis, and we trust that this manual will be informative.

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# Organization of King County Appraisal District

## Taxpayers

Members of the Taxing Entities Governing Board  
Guthrie C.S.D. Board

Members of King County Commissioner's Court

## Jurisdictions

King County - Two Members

Guthrie C.S.D. - Three Members

## Board of Review

The governing Board Members of the King County Appraisal District appoint

## Chief Appraiser

Patti Abbott

Appointed by the governing board, the Chief Appraiser conducts all office responsibilities and appraises property

## Casual Work

Hired by Chief Appraiser contingent on availability of funds  
and necessity due to work load

## **Establishment of System**

### 1.0 Property Tax Board

The Property Tax board was established and became effective January 1, 1980. The Property Tax Board shall adopt rules establishing minimum standards for the administration and operation of an appraisal district. The Property Tax Boards powers and duties are outlined in Chapter 5 the Property Tax Code.

## **Board Policies, Procedures, & Duties**

### 2.0 Board of Directors

The governing body of the district is the appraisal district's board of directors. Individuals serving on the Board of Directors bring to the board knowledge, judgment and expertise in establishing policies and procedures for the district's organization and operation.

The King County Appraisal District was formed on January 1, 1982. King County District Board of Directors consists of five (5) appointed voting members and the county tax assessor-collector, who serves as a non-voting member.

Owing delinquent property taxes disqualifies a person from serving on the King County Appraisal board of directors. Persons may also be disqualified under the state's nepotism laws. "Appendix A" shows the family relationships that may make a person ineligible to serve as a director. Board members serve without compensation, but are entitled to reimbursement for actual and necessary expenses. To be eligible to serve on the board, a person must have resided in the appraisal district for at least two years immediately preceding the date of taking office. Members serve two-year terms. The voting units appoint the members of the board. These same units appoint individuals to fill a vacancy on the board. A taxing unit may ask for the recall of any director the unit appointed at any time by majority vote of a quorum of that unit. The board's authority over appraisal of property is limited. The board does not appraise property or review values on individual properties. The law assigns those tasks to the chief appraiser and the appraisal review board, respectively. The board has no authority to review appraisal review board decisions. The board shall not review exemptions, qualification for special appraisal or taxability determinations.

The board will follow Roberts Rules of Order to the extent necessary to conduct meetings in an orderly manner; however, board action shall not be subject to collateral attack for failure to adhere to such rules. The board shall swear members into office, select officers and assign them responsibilities, and schedule and post meetings.

The Board of Directors has the following primary responsibilities:

- Establish the appraisal district's appraisal office;
- Adopt the appraisal district's annual operating budget;
- Contract for necessary services;

- Employ and annually evaluate the Chief Appraiser;
- Employ a taxpayer liaison office (districts in counties having a population of over 125,000);
- Appoint appraisal review board members; and
- Provide advice to the chief appraiser concerning agricultural advisory board (which King CAD uses Chief Appraiser, King County FSA representative, and King County Extension Agent)
- Approve contract with appraisal firms selected by the chief appraiser to perform appraisal services for the district;
- Make general policy on the appraisal district's operation.
- Biennially develop a written plan for the periodic reappraisal of all property within the district's boundaries.

## 2.1 Board Meetings

Each member of the board of directors is required to complete a training course on the Open Meetings Act not later than the 90<sup>th</sup> day after taking the oath of office. King County Appraisal Board is subject to the Open Meetings Act, Chapter 551, Government Code; therefore, all board meetings shall be properly posted and open to the public, unless an executive session is authorized under the Act.

- A. "Regular Meetings". The board shall meet as deems necessary, but at least four times each year.
- B. "Special Meetings". Special meetings may be called by the secretary of the board at the request of the chairman or on written request of any two board members.
- C. "Open Meetings". Both the regular and special meeting of the board of directors shall be open to the public. Any agenda item of a properly called board meeting may be heard in closed session as permitted by the Texas Open Meetings Act at the sole discretion of the board.
- D. "Quorum". A quorum of a majority of members must be present before the board takes any official action.
- E. "Emergency Meetings". The board may call an emergency meeting only when the reason for the meeting is to respond to an imminent threat to public health and safety or to a "reasonably unforeseeable" situation demanding immediate action. The board may also call an emergency meeting for any other reason permitted by the Texas Open Meeting Act.
- F. "Executive Sessions". To hold an "executive" or closed session, the board must be authorized to close the meeting under an exception in the Open Meetings Act and the topic to be discussed must fall under such exception.

## 2.2 Interpreters

The district will provide an interpreter at a meeting if a person who does not speak English or communicates by sign language notifies the appraisal board at least three business days before the meeting. The person must indicate that he or she desires to address the board and is unable to provide an interpreter.

### 2.3 Access by Disabled Persons

King CAD's headquarters building at 800 US Hwy 82/83 (King County Courthouse) has van accessible parking spaces for the handicapped.

The board meeting room is also wheelchair accessible. A person who needs additional assistance for entry or access should notify the appraisal district in writing at least three business days before the meeting.

### 2.4 Policies for Resolving Complaints

The board will consider written complaints about the policies and procedures of the appraisal district, appraisal review board, the board of directors, and any other matter within its jurisdiction. The board will **not** consider complaints addressing any matter that could be grounds for a challenge, protest, or correction motion before the appraisal review board as set out in the Tax Code. The board of directors has no authority to overrule the chief appraiser or appraisal review board's decision on a value, a correction, or a protest. The board of Directors has no responsibility for setting tax rates, appraising property, adjusting appraisal, granting or denying exemptions, or any other matter directly affecting the value of property. Any complaint shall be first brought to the Chief Appraiser in writing for his or her initial investigation and determination. A complaint shall be filed with the Chief Appraiser not later than the 15<sup>th</sup> business days following the date the complainant knew, or with reasonable diligence should have known, about the circumstances serving as the basis for the complaint. Any complaint filed following such time shall be returned to the complainant by the Chief Appraiser as untimely. A complainant may appeal a dismissal of a complaint due to untimeliness to the board; however, the board's review of the matter shall be limited solely to the issue of whether the complaint was properly dismissed as untimely and shall not be made on the merits of the complaint.

Any written complaint must contain at a minimum the following information: (1) the name and contact information of the complainant; (2) a statement describing the nature of the complaint; (3) a statement of the facts underlying the complaint; and (4) the specific relief requested. Any complaint that does not contain all four requirements shall be returned to the complainant for amending. The Chief Appraiser shall conduct a conference with the complainant and respond in writing to the complaint not later than the 10<sup>th</sup> business day following his or her receipt of the complaint. The complainant may appeal the Chief Appraiser's response to the board by filing a written appeal not later than the 5<sup>th</sup> business day following receipt of the Chief Appraiser's response or upon expiration of the Chief Appraiser's deadline for issuing a response if one has not been issued. Such appeal shall be heard by the board at a future board meeting as determined by the Chairman.

Complaints may be delivered to the appraisal office or mailed to:

King County Appraisal District

PO Box 117

Guthrie, TX 79236

Hearing impaired persons who have a TDD telephone machine may call (806) 596-4588 and have a complaint delivered to the board.

Board deliberations concerning complaints will comply with provisions of the Texas Open Meetings Act, Chapter 551, Government Code.

## **Appraisal Office Staff**

### 3.0 Staffing, Personnel Qualifications and Positions

Personnel are a critical function of appraisal districts. Successful management of personnel includes efficient recruiting, hiring, classification and compensation, benefit administration, training and development, and performance evaluation. Compliance with equal employment opportunity statutes and other applicable federal and state laws and the establishment of fair and workable policies, procedures and training are important for the recruitment and retention of competent staff.

The King CAD staff shall consist of the chief appraiser and any casual worker that has been authorized by the board in the budget..

The Chief Appraiser is the chief administrator of the appraisal office. The Chief Appraiser is appointed by and serves at the pleasure of the Appraisal District Board of Directors. The Chief Appraiser is entitled to compensation as provided by the budget adopted by the board of directors. The chief appraiser may be employed on an employment contract with the board of directors. The Chief Appraiser may employ and compensate professional, clerical and other personnel as provided by King CAD budget. The Chief Appraiser may delegate authority to his or her employees; however, the Chief Appraiser shall always remain accountable to the board for the proper functioning of the appraisal office. The Chief Appraiser's compensation is budgeted annually and paid in 12 monthly payments. Any temporary (casual) employee is paid according to the Fair Labor Standards Act and hours worked. The Chief Appraiser shall ensure that casual employees are not permitted to work hours in excess of budgeted amounts.

Appraisal district staff who appraise property are required to be Registered Professional Appraisers (RPA). Section 5.04 of the Tax Code requires an appraisal district to reimburse an employee for all actual and necessary expenses, tuition, fees and costs of materials incurred in attending a course or training program conducted, sponsor or approved by the ~~BTPE~~ ~~TDLR~~

A performance evaluation of the Chief Appraiser shall be conducted annually to ensure the proper functioning of the King CAD. The board of directors may consider compensation matter in conjunction with its annual evaluation of the Chief Appraiser.

## **Administrative Details**

### **3.1 Payroll Taxes**

Payroll taxes are the state and federal taxes King CAD, as an employer, is required to withhold and/or to pay on behalf of its employees. King CAD is required to withhold certain state and federal taxes from its employees' payroll. King CAD is also required to pay a matching amount of social security taxes for its employees who do not participate in the Texas County and District Retirement System ("TCDRS"). It is required to withhold and pay certain amounts for Medicare for all its employees. As an employer, King CAD also pays a matching partial amount of FICA taxes for its employees. Currently the social security tax rate is 6.2%. The Medicare tax rate is 2.9% for the employee and the employer. King CAD withholds 1.45% of an employee's wages and pays a matching amount for Medicare tax. As a participant in the TCDRS, King CAD also will withhold from an eligible employee's wages and deliver to the TCDRS an amount equal to 7%, and the King CAD will contribute an additional 11.46% to the TCDRS as an employer contribution.

There is no wage base for the Medicare portion of the FICA tax. Both the employer and the employee continue to pay Medicare tax, no matter how much is earned.

### **3.2 Social Security**

The Appraisal District's eligible employees participate in the TCDRS and do not participate in the federal social security system. The King CAD's non-participation in the federal social security system may have certain negative consequences regarding eligibility for social security benefits upon retirement or disability. King CAD employees participating in TCDRS are advised to seek counsel from their financial advisors regarding such impact on their retirement planning.

Part-time employees who are not eligible for participation in TCDRS shall have the appropriate social security tax withheld from their wages and delivered to the appropriate federal agencies.

### **3.3 Medicare**

King CAD meets all requirements of Medicare classifications for all employees as described in **payroll taxes**. King CAD employee Medicare benefits are budgeted annually and disbursed in monthly payroll. The Medicare tax rate is 2.9% for employee and employer.

Casual Work is paid on an hourly basis and Medicare is calculated upon hours worked.

### **3.4 Insurance**

As an employment benefit, King CAD provides its Chief Appraiser with access to certain insurance benefits. Beginning January 1, 2007, The King CAD will furnish the Chief Appraiser with employer paid, employee only Health Insurance.



Casual employees are not granted insurance benefits from King CAD.

### 3.5 Retirement

Employees who are eligible for membership in the TCDRS and have participated in the appropriate payroll contributions relating thereto shall be eligible for retirement benefits in accordance with the rules, regulations, and policies of the TCDRS.

Casual employees are not eligible for participation in the TCDRS and; therefore, are granted no retirement benefits from their work at King CAD.

### 3.6 Expense Reimbursement

Full time employees shall be reimbursed for performance of duties. The Appraisal District owns no automobiles. Certain job positions require the use of an automobile; therefore, employees will be reimbursed at the rate per mile published by the Texas Comptroller of Public Accounts. The Appraisal District will reimburse employees for reasonable expenses when incurred while on district business upon receipt of documentation for such expense. All reimbursable expenses must be accompanied by receipts or other acceptable evidence of expenses incurred and an explanation of the CAD business for which the expenses were incurred.

### 3.7 Work Schedule

The Chief Appraiser is exempt from the overtime provisions of the Fair Labor Standards Act (FLSA).

Casual employees are paid on an hourly wage and are not authorized to work overtime without the express prior written consent of the Chief Appraiser.

### **Paid and Excusable Absences**

Absences for the following reasons will be considered as approved absences with pay if taken in accordance with the applicable policy.

- Jury Duty
- Funeral Leave
- Holidays
- Vacation
- Absences caused by occupational injury or illness
- Earned Sick Leave

### 3.8 Jury/Civil Leave

Full time employees are entitled to civil leave with pay for jury duty or for serving as a subpoenaed witness in an official proceeding (other than one in which the employee is a party).

### 3.9 Funeral Leave

Full time employees are eligible for funeral leave not to exceed three (3) days in any 12-month period in the event of the death of a member of the employee's immediate family. Immediate family is defined as anyone related to the employee in the first degree of affinity or consanguinity.

### 3.10 Holidays

Full time employees shall be eligible for a paid holiday benefit. King CAD employees shall receive the same paid holidays as those determined each calendar year by the King County Commissioner's Court for county employees. If an official holiday falls within a regular employee's vacation schedule, the employee will be granted the holiday and not charged for a day of vacation.

### 3.11 Vacation Leave

The Chief Appraiser is eligible for a paid vacation leave benefit. The Chief Appraiser is encouraged to take regular vacation at least annually. Vacation leave benefits are eligible after completion of one year of service. The Chief Appraiser will accrue vacation leave according to the following schedule:

1. Starting with the second (2<sup>nd</sup>) year of employment through the fifth (5<sup>th</sup>) year, the employee will accrue annual leave at the rate of five (5) working days per year.
2. Employment, beginning 6<sup>th</sup> year and over will accrue annual leave at the rate of thirteen (13) working days per year.

Accrued vacation may be carried over from year to year up to a maximum of thirty (30) days of accrued vacation. The Chief Appraiser may not take vacation leave for more than 18 working days in any one 12-month period. The Chief Appraiser shall schedule the length and timing of any vacation leave so as to create the least disruption to the King CAD mission as possible. Any vacation leave of five (5) consecutive days or more, or ten (10) or more days in any 30 day period, must be approved in advance by the King CAD board. When the Chief Appraiser leaves the service of the CAD, if the Chief Appraiser has completed one (1) year of continuous service, he or she will be paid for any accrued vacation leave up to a maximum 30 days at the rate of \$50.00 per day.

Casual employees are not eligible for vacation or annual leave.

### 3.12 Workers' Compensation

All full time employees are covered by workers' compensation benefits while on duty for King CAD. Workers' compensation insurance pays for medical bills resulting from injury or illness an employee incurs while carrying out the duties of the employee's job. Notice of the King CAD's compliance with the workers' compensation laws shall be posted at the work place (bulletin board).

### 3.13 Sick Leave

The Chief Appraiser shall be eligible to take sick leave as of the first day of employment. Sick leave benefits shall accrue at the rate of one-half day per month of completed service. Sick leave not used by regular employees during the year in which it accrues and accumulates is available for use in succeeding years up to a maximum allowable accumulation of sixty (60) days. The Chief Appraiser shall be paid his or her basic salaried rate for all eligible time while on such leave. Accrued sick leave shall not be paid to a Chief Appraiser who leaves the employment of the King CAD for any reason. A Chief Appraiser who exhausts all sick leave earned and who is still off work due to an extended illness may continue to receive full pay by utilizing the earned vacation time until that leave benefit is exhausted. Once all leave benefits have been exhausted, the employee may be terminated.

Casual employees are not eligible to receive sick leave benefits.

## **Appraisal District Financial Affairs**

### 4.0 Liability Insurance

King CAD shall provide professional liability coverage for the Chief Appraiser and King County Appraisal District Board members.

### 4.1 Contract Authority, Competitive Bidding, and Purchasing

King CAD has multiple contracts outlined for the district. (See chart "Contracts" below.) King CAD directors will consider a variety of contracts. For contracts that meet or exceed \$25,000, the board shall follow the competitive procurement process described in §6.11 of the Tax Code. The Chief Appraiser shall ensure that all contracts extending into multiple fiscal years presented to the board for action contain a "funding out" clause in compliance with state law. This clause must give the CAD the right to terminate the agreement if revenues do not actually become available in the future.

### 4.2 Audit

Pursuant to Tax Code §6.063, each year King CAD shall have an audit of its fiscal affairs prepared. A copy of the audit shall be made available at the appraisal office for public inspection.

### 4.3 Legal Services

From time to time King CAD shall need to seek legal counsel for the district. The district shall budget for legal services or amend the budget to fund unanticipated legal expenditures. The CAD shall retain outside counsel as necessary to meet its legal needs. The Chief Appraiser shall inform the board any time he or she expends CAD funds for legal services. The King CAD authorizes the Board Chair to incur such expenses at any time he or she, at his or her sole discretion, believe the CAD's best interests will be served.

#### 4.4 Bonds

King CAD requires Chief Appraiser, Board Chair, and Secretary to be bonded. The bond is in the minimum amount of \$20,000 for the Chief Appraiser and each board member.

#### 4.5 Depository

- King CAD shall take bids for a depository bank to store appraisal district funds every two years. The depository must be a Texas banking corporation with deposits insured by FDIC.
- The King CAD board shall choose the financial institution which offers the best terms and conditions for the district.
- The board shall solicit bids every two years. The board and the institution may agree to extend contract into a four year contract instead of a two year contract as deemed necessary.

#### **Appointing ARB**

#### 5.0 Appraisal Review Board ("ARB")

One of the most important parts of the property tax system is the review of appraisal records by an impartial citizen board. The board hears protests from taxpayers and challenges from taxing units on the proposed appraisal records submitted by the Chief Appraiser. King CAD shall appoint three members and one alternate to serve on the ARB by resolution of the board. ARB members shall serve two-year terms that begin January 1. To be eligible, an individual must be a resident of the appraisal district and must have resided in the district for a minimum of two years. The Tax Code provides that a person is ineligible to serve on the ARB if the person is a county appraisal district director, a CAD officer or employee, an employee of the Comptroller of Public Accounts, or a member of the governing body, officer, or employee of a taxing unit. The Tax Code further disqualifies a person from serving on an ARB if the person 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. Section 6.412 of the Tax Code further bars an ARB member from serving if the member is related to a person who operates for compensation as a tax agent or a property tax appraiser in the appraisal district.

Members of the ARB are compensated according to action of the appraisal district and following the adoption of the budget. King ARB follows the provisions of the Tax Code giving property owners the right of to appeal a determination of the board through binding arbitration.

#### 5.1 Arbitration

King CAD shall use arbitration for property owner dispute resolution to the extent practicable. Arbitration is an alternative appeal process available to property owners who meet certain criteria.

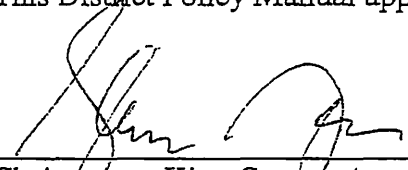
# Appraising

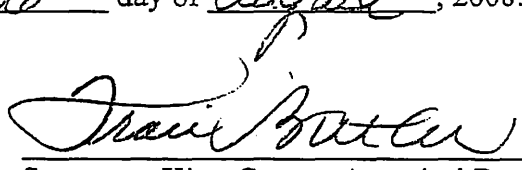
## 5.2 Biennial Reappraisal Plan

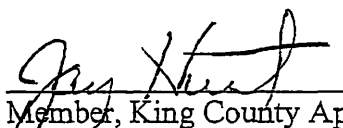
The Chief Appraiser shall reappraise property in accordance with the approved King CAD Board of Directors biennial reappraisal plan, which it adopted in accordance with §25.18 of the Tax Code.

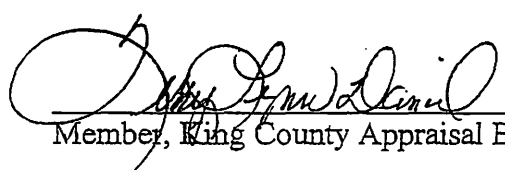
**This policy completely replaces and supersedes any and all District Policy Manuals previously adopted, individually or as a set of policies, by the Board of Directors, King County Appraisal District.**

This District Policy Manual approved on 26<sup>th</sup> day of August, 2008.

  
\_\_\_\_\_  
Chairperson, King County Appraisal Board

  
\_\_\_\_\_  
Secretary, King County Appraisal Board

  
\_\_\_\_\_  
Member, King County Appraisal Board

  
\_\_\_\_\_  
Member, King County Appraisal Board

  
\_\_\_\_\_  
Member, King County Appraisal Board


## King County Appraisal District Employee Policy Manual

### Statement of Employee

(Notice of Employee: Please read the Personnel Policies for King County Appraisal District and keep it handy for future reference. You are required to sign this sheet and return to Chief Appraiser within five (5) days after you receive this guide.)

I have received a copy of the Personnel Policies for King County Appraisal District, dated August 26, 2008. I understand that this guide supersedes all previously-dated policies and similar materials. I understand that I am required to return this copy of the Personnel Policies for King County Appraisal District upon separation from employment.

I have carefully read and I understand all the rules and information contained therein. I further understand that this guide has been prepared for my general information, and that nothing herein shall act as a contract of employment. I further understand that the King County Appraisal District reserves the right to change the provisions of this guide at any time.



Employee



Date

## Appendix A

### Chart of Kinship for King County Appraisal District

A Revision of the Degrees of Consanguinity and Affinity Prohibitions

#### 1st Degree

##### By Consanguinity

- Parents
- Children

##### By Affinity

- Spouses of relatives listed under consanguinity
- Spouse
- Spouse's parents
- Spouse's children
- Stepparents
- Stepchildren

#### 1st Degree Prohibitions for:

##### Chief Appraiser

- May not work for the appraisal district. Either relative or the chief appraiser must resign immediately.
- The appraisal district may not contract with the relative.
- If one of the relatives does business in the appraisal district as a paid property tax agent or as a fee appraiser whose work involves property taxes, the chief appraiser must resign.

#### 2nd Degree

##### By Consanguinity

- Grandparents
- Grandchildren
- Brothers & sisters

### **By Affinity**

- Spouse's of relatives listed by consanguinity
- Spouse's grandparents
- Spouse's grandchildren
- Spouse's brothers & sisters

### **2<sup>nd</sup> Degree Prohibitions for:**

#### **Chief Appraiser**

- May not be hired by the appraisal district. If a relative began working for the appraisal district more than 30 days before the chief appraiser's appointment, the relative may keep the job but the chief appraiser may not promote, demote, change the salary or take any other action which affects the relative individually. If the relative was hired less than 30 days before the chief appraiser's appointment, either the relative or the chief appraiser must resign immediately.
- If one of the relatives does business in the appraisal district as a paid property tax agent or as a fee appraiser whose work involves property taxes, the chief appraiser must resign.

### **3rd Degree**

#### **By Consanguinity**

- Great grandparents
- Great grandchildren
- Nieces & nephews
- Aunts & uncles

#### **By Affinity**

No Prohibitions

### **3rd Degree Prohibitions for: Chief**

#### **Chief Appraiser**

- May not be hired by the appraisal district. If the relative begins working for the appraisal district more than 30 days before the chief appraiser's appointment, the relative may keep the job but the chief appraiser may not promote, demote, change the salary or take any other action which affects the relative individually. If the relative was hired less than 30 days before the chief appraiser's appointment, either the relative or the chief appraiser must resign immediately.



### **Appraisal District Director**

- May not work for the appraisal district, either the relative or the director must resign.

### **Appraisal Review Board Member**

- May not participate in the determination of a taxpayer protest in which the ARB member is related to a party to the protest.

### **1<sup>st</sup> and 2nd Degree Prohibitions for:**

#### **Appraisal District Director**

- May not work for the appraisal district. Either the relative or the director must resign immediately.
- If one of the relatives does business in the appraisal district as a paid property tax agent or as a fee appraiser whose work involves property taxes, the director is ineligible to serve. However, current directors may complete their terms.

#### **Appraisal Review Board Member**

- If a person with substantial interest in matter before the ARB is a 1st degree relative, the ARB member must file an affidavit and abstain.
- If any of the listed relatives does business in the appraisal district as a paid property tax agent or as a fee appraiser whose work involves property taxes, the ARB member is ineligible to serve. However, current members may complete their terms.
- May not participate in the determination of a taxpayer protest in which the ARB member is related to a party to the protest.

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  
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## 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*