

Loving County Appraisal District  
Board of Directors  
Manual

**Adopted October 8, 2007**

## **PREAMBLE**

The Central Appraisal District was mandated by the 66<sup>th</sup> Texas Legislature in 1979 by SB 621. As a result of the legislation, the Loving County Appraisal District was established, and the District Board of Directors met for the first time on May 10, 1982. The Loving County Appraisal District Board of Directors recognizes the responsibilities entrusted to them by the elected officials of the governing bodies of the taxing entities they represent. The Board pledges to establish and maintain the Loving County Appraisal District and to serve the participating governmental entities and the citizens of Loving County in strict accordance with the Texas State Constitution and Texas State Law. It is the goals, objectives, and policies of the Board of Directors to provide: (1) accurate estimates of current market value on all taxable property in their jurisdiction through generally accepted professional appraisal standards and techniques; (2) administration of state and local ad valorem tax exemption and special valuation programs in accordance with state and local laws and ordinances; (3) efficient and accountable utilization of public funds and resources; and (4) administrative and operational practices and procedures that reflect positively on local government and public service.

This Manual is a statement of Board Policies and Procedures of the Loving County Appraisal District as reflected in the minutes of the CAD Board and long standing custom and practice.

**I. Composition of the Board**

- A. The Loving County Appraisal District Board is comprised of five (5) members. Members represent the eligible taxing entities of Loving County. Board Members' terms are two years. Wink-Loving ISD has chosen by Resolution to allow Loving County to appoint all board members. The following entities appoint board members and each board member has one vote.

Loving County – 5 Members

*Note: This Board is organized pursuant to § 6.031, Property Tax Code, VTCA.*

**B. Officers**

1. The Board reorganizes and elects officers at its first regular meeting in January of each year.
2. Board Officers are a Chairman who presides at all meetings of the CAD and a Secretary. The Secretary presides in the absence of the Chairman.

*Note: CAD officers are specified in § 6.04, Tax Code, VTCA.*

**II. Meetings**

**A. Regular Meetings**

The CAD Board meets monthly on the second Monday of each month at 1:30 P.M.

*Note: This has been the meeting time and date for many years.*

**B. Special or Emergency Meetings**

Special or Emergency meetings may be called by the Chief Appraiser, the Board Chairman or three board members.

**C. Posting for Meetings**

Posting for meetings of the Board shall be at the offices of the CAD in a location accessible to the public 24 hours each day. For purposes of Open Meetings compliance, the posting at the CAD offices shall be determinate.

*Note: This is currently on the glass door of the County Courthouse.*

In addition, posting may, from time to time, also be made at other supplemental locations, as the Chief Appraiser or Board deems advisable.

*Note: The CAD also posts on the Courthouse bulletin board.*

#### **D. Meeting Preparation and Agendas**

1. The Chief Appraiser coordinates and plans Board Meetings. The Chief Appraiser is responsible for preparing agendas. In preparing agendas, the Chief Appraiser will consult with the Chairman. Items may be placed on the agenda by the Chief Appraiser, the Board Chairman, or at the request of three board members, as set out in II B.
2. Each agenda shall provide for public comment.
3. The Chief Appraiser is responsible for preparing meeting materials for the Board. Whenever practicable, meeting materials, including draft minutes and financial statements, will be provided to Board members at least three days before the date of a meeting. To facilitate the efficient operation of the Board, it is the responsibility of each Board member to review meeting materials, prior to the meeting.

#### **E. Absences of Board Members**

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

#### **F. State Mandated Open Government Training**

Board Members will receive training in Open Government, pursuant to State Law.

#### **G. Quorum**

The Board is comprised of five (5) members. Therefore a quorum of the Board is three (3).

#### **H. Meeting Place and Procedures**

1. The Board meets in the Loving County Commissioners Courtroom in the Loving County Courthouse.

*Note: This has been the meeting place for many years.*

2. In the event that the Commissioners Courtroom is unavailable, then the Chief Appraiser will attempt to schedule an alternate meeting space in the Loving County Courthouse.

## **I. Minutes**

1. The Chief Appraiser is responsible for the production of board meeting minutes.
2. Minutes of all board meetings shall be taken. The minutes shall record members present, members absent, and a summary of items discussed. The minutes shall record all formal actions taken and all votes of the Board. Minutes of executive sessions of the Board shall be kept according to the provisions of the Texas Open Meetings Law.
3. A copy of all minutes of Board meetings shall be kept in the administrative office of the District and will be provided for public inspection.

## **III. Compensation for Board Service**

Board members are not reimbursed by the CAD for any expenses related to meeting attendance or CAD activity. Board Members receive no per diem payments, salary or other benefits from the CAD. Board members may receive reimbursement for actual and necessary expenses incurred in the performance of their duties as authorized by the Board.

## **IV. Board's Relation to Chief Appraiser**

### **A. Selection of Chief Appraiser and Board's Role**

As provided by State Law, the Board appoints the Chief Appraiser. The Chief Appraiser manages and directs the operations of the CAD. The Board does not participate in the appraisal function itself nor does the Board direct the activities of CAD employees. CAD employees work under the supervision of the Chief Appraiser, who is responsible for hiring and terminating employees. However, on occasion, the Board may be compelled to directly take up issues related to CAD personnel if those issues relate to alleged violations of Civil Rights or threatened litigation.

*Note: This relationship is covered in more detail in the job description for the Chief Appraiser.*

### **A. Evaluation of Chief Appraiser**

1. The Board shall determine both the format and procedures for and conduct a written yearly evaluation of the Chief Appraiser.
2. At a minimum, the evaluation will denote areas of strength, weaknesses and what, if any, corrective action is required on the part of the Chief Appraiser. The Board will communicate the outcome of the evaluation to

the Chief Appraiser, in writing. The Chief Appraiser shall maintain the personnel file resulting from Board Evaluations.

**B. Chief Appraiser, CAD Offices and Open Government**

1. The Chief Appraiser is responsible for insuring that Board records and general CAD records which are open to the public may be easily and promptly accessed by the public. The Chief Appraiser is responsible for instructing CAD staff in matters related to Open Government and how to facilitate public access to CAD records.
2. Prior to the Chief Appraiser withholding any documents from the public or releasing any documents which may be confidential by law, for example personnel records, the Chief Appraiser will consult with the Loving County Legal Advisor or other legal counsel experienced in dealing with issues related to Open Government.

**V. Audit**

The Board shall contract for a yearly independent audit of the CAD, to be conducted by a qualified governmental auditor. The Board selects the Auditor. The Auditor shall present the audit to the Board at a regular or called meeting, as soon as practical after the completion of the audit.

**VI. Board Cosigners on all CAD Checks, Check Detail and Financial Reports**

- A. All CAD checks will be cosigned by two (2) individuals. Signatures of any two (2) of the following, the Chief Appraiser, the Chairman, or the Secretary, are required on Appraisal District checks.
- B. Detail of all CAD checks will be provided to Board Members at each regular Board Meeting.
- C. Quarterly Financial reports will be provided to the Board.

**VII. Professional Services**

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

**VIII. Repository for Records**

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

**IX. Drug and Alcohol Free Work Place**

The CAD does not own its offices and has historically shared office space with other governmental entities, namely Loving County. The CAD Board acknowledges that Loving County has an Alcohol and Drug Free Workplace Policy in place. The CAD has the same policy in place and thusly will be abiding by the Loving County policy.

**X. Board May Directly Consider Certain Employee Grievances / Bypass**

Federal Law mandates that certain types of employee complaints may receive particular, direct attention from the Governing Body. In this connection, employee grievances related to Sexual Harassment or Discrimination on the basis of race, religion, color, sex, national origin, age, or disability, may at the employee's option, be submitted directly to the Board.

**XI. Conflicts**

The Board will abide by State Law related to conflicts pursuant to § 6.036, Property Tax Code, VTCA. The CAD's Independent Auditor will solicit appropriate conflict statements from Board Members as a part of the yearly independent audit.

**XII. Training**

The Board may sponsor training activities related to the CAD and CAD Board functions for board members and representatives of member taxing entities. Board Members are encouraged to participate in these activities.

**XIII. Communication with Taxing Entities**

Each Board Member has special responsibility for facilitating and maintaining good communications between the CAD and the taxing entity which he/she represents.

**XIV. Policies for Public Access to Loving CAD Board**

- A. Reasonable time shall be provided during each board meeting for public comment on Appraisal District and Appraisal Review Board policies and procedures.
- B. It is the specific policy of the Board that any person who wishes to address the Board at one of its meetings may do so. Non-English speaking persons who need an interpreter may request that the Board furnish an interpreter by making a written request to the Chief Appraiser at least seventy-two (72) hours before the meeting. Persons with a physical, mental, or developmental

disability may request assistance for access to the Board by making application to the Chief Appraiser at least seventy-two (72) hours before the meeting. The Chief Appraiser will coordinate with the Chairperson to make every effort to arrange the meeting place and time to accommodate any special needs necessary for full access to the Board in a public forum.

**XV. Policies for Resolving Conflicts**

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

**XVI. Liability Insurance**

**A.** This provision is applicable to the following personnel associated with the Loving County Appraisal District:

- Members of the Board of Directors
- Members of the Appraisal Review Board
- The Chief Appraiser
- All employees of the District, including temporary or part-time.

**B.** The Board has chosen to purchase insurance to protect the above personnel from the cost and expense of defending litigation brought against them individually or collectively for acts or omissions committed by them in the good faith discharge of their official duties and against an award of damages where the Loving County Appraisal District is not immune. The payment shall be provided regardless of whether the Loving County Appraisal District is made a party or is threatened to be made a party to the litigation, and the same shall be provided on behalf of such person, his/her heirs, executors or administrators.