

**LYNN COUNTY APPRAISAL DISTRICT  
BOARD OF DIRECTORS POLICIES AND PROCEDURES**

I. Organization of Lynn County Appraisal District

A. Board of Directors consist of five members

1. Qualification of Directors

- a. Reside in District 2 years.
- b. May be elected official of governing body of the participating taxing unit.
- c. May not be an employee of the Appraisal District.

2. Selection method of Directors

a. Each entity below selects one Director

- Lynn County and City of Tahoka
- City of New Home and New Home I.S.D.
- City of O'Donnell and O'Donnell I.S.D.
- City of Wilson and Wilson I.S.D.
- Tahoka I.S.D.

b. Terms of Office – Each member serves 2 years and have staggered terms. (Note: Amended December 2007, See Resolutions)

Tahoka I.S.D., New Home I.S.D. and City of New Home expire in odd years.  
Lynn County and City of Tahoka expire in even years.  
City of O'Donnell and O'Donnell I.S.D. expire in even years.  
City of Wilson and Wilson I.S.D. expire in even years.

- c. The Chief Appraiser will notify the entities of the expiration date of the term of director and request the entity to elect their director for the next term. This should be done by November 15 and the entities are to notify the Chief Appraiser by December 15 of their selection or as soon thereafter as possible.
- d. Oath of Office is two separate steps. A Statement of Elected/Appointed Officer and an Oath of Office is administered.
- e. Term of office begins January 1.

### 3. Conducting a Board Meeting

- a. Meeting is opened to the public.
- b. Each January the Board will organize for the year by electing the Chairman, Vice Chairman and Secretary.
- c. Board meets at least quarterly on the 2<sup>nd</sup> Monday at 8:00 a.m. at the appraisal office. (Amended January 8, 2002)
- d. Notices are posted 72 hours prior to the meeting at the courthouse and the appraisal office. Emergency meetings are posted 2 hours prior to the meeting.
- e. Agenda items are listed on the posted notice.
- f. Meeting must have a quorum.
- g. Executive sessions – Quorum must be present and can only have executive session for the following reasons:
  - Consult with attorney pending court case.
  - Leasing or acquiring real estate.
  - Discuss an individual personnel. Not to discuss general personnel matters, such as salaries of a class of employees.
  - Must keep minutes of executive session.
- h. Directors do not receive a salary. Reimbursement will be made for reasonable and necessary expenses incurred.

### B. Specific responsibilities of the Board of Directors

1. Appointing the Chief Appraiser.
2. Contracting with other appraisal offices, taxing units or private firms to perform appraisal functions.
3. Adopting annual budgets for the operation of the appraisal office.
  - a. Deadlines: Proposed budget by June 15  
Approved budget by September 15
  - b. Notice and hearing as per code.
  - c. Method of approving budget: Chief Appraiser presents preliminary budget in May and Board approves by June.
  - d. Method of amending budget: If additional funds are not added, only account changes, amendments will be made at end of fiscal year.

4. Accounting method: Determining a method of financing the annual budgets based on cost allocation among taxing units.
5. Purchasing or leasing real property, as well as constructing improvements, to establish the appraisal office.
6. Ensuring preparation of annual audits by certified public accountants.
7. Selecting a financial institution to deposit funds through bid solicitation.
8. Entering contracts for appraisal functions, and for all expenditures in excess of \$5000. complying with the competitive bidding requirements established by law.
9. Being a necessary party to lawsuits brought by property owners concerning appraisals.
10. Approving the appointment of the agricultural advisory board.
11. Appointing the members of the Appraisal Review Board, increasing the size of said Board's membership when necessary, and selecting Appraisal Review Board chairman and secretary.
12. Administering the district office in any other manner required by law.

**The board of directors has no responsibility for setting tax rates, appraising property, adjusting appraisals, granting or denying exemptions, or any other matter directly affecting the value of property.**

If any member of the public wishes to file a complaint with the Board of Directors concerning the operation of the appraisal office or any other function over which the Board has responsibility, he or she may do so. Written correspondence to the Chairman of the Board outlining the complaint should be delivered to the chief appraiser of the district at the appraisal district office.

The chief appraiser will transmit copies of all such correspondence to members of the Board of Directors. The issues raised in such complaints or commentary will be discussed by the board at the next scheduled public meeting, and public testimony will be invited.

Pursuant to Section 6.04 (g), Texas Tax Code, the Board of Directors shall notify the parties to the complaint concerning its status on a quarterly basis until final disposition of the matter, unless notice would jeopardize an undercover investigation.

C. Business functions and services

1. Revenues

- a. Budget allocation funds are in an interest bearing checking account called the Operating Fund.
- b. Fund balances are invested in Certificate of Deposits. CD funds in 1997 were designated to be used for “see adoption of policy for funds”.

2. Payroll

- a. Participate in Social Security and also in Texas County and District Retirement System. The employee pays 5% of salary and District pays 5% to the Retirement System. (Optional to have both.)
- b. Medical insurance benefits are paid for permanent employees.

3. Insurance

- a. Contents and equipment
- b. Liability insurance on Directors, ARB members and Chief Appraiser in the amount of \$500,000.
- c. Workmen’s Compensation Insurance

II. Appraisal Review Board consist of three members.

A. Appointed by Directors for a two year term.

B. Qualifications: Must be resident of Appraisal District for two years. Can only serve three, two year terms consecutively. May not serve a fourth consecutive term, but may be appointed thereafter.

C. Oath of Office: Must take the required statement and the oath of office.

D. ARB’s authority is independent of the control of the Board of Directors. Board of Directors select ARB chairman and secretary effective September 1, 2009. The ARB meets at any time at the call of the chairman or as provided by the Appraisal Review Board Rule. The ARB must meet to examine the appraisal records after the date the chief appraiser submits the records. Meetings are open to the public and notices must be posted.

E. Compensation of ARB members: Payment of \$100. each for each day they meet and are to be reimbursed for actual and necessary expenses incurred in the performance of their duties and are to use employees of the Appraisal District to assist with clerical work.

Approved: Minutes of May 14, 1991