

COLORADO COUNTY APPRAISAL DISTRICT

BOARD OF DIRECTORS

POLICY MANUAL

REVISED

SEPTEMBER 8, 2009

CREATION OF THE COLORADO COUNTY APPRAISAL DISTRICT

By action of Senate Bill 621 of the 66th Texas Legislature there was created, effective January 1, 1980, a State Property Tax Board to replace the School Tax Assessment Practices Board. In addition, Senate Bill 621 mandated that there be established in each of the 254 counties of the state of Texas, an appraisal district, boundaries of which will generally follow those of the county, being charged with the responsibility for:

- 1) listing and appraising all taxable property within the district and
- 2) providing local remedies for dissatisfied property owners

It was further mandated that the county appraisal district be managed by a board of directors composed of at least 5 members elected by the governing bodies of the school districts, incorporated cities and towns, and the county government, all in accordance with the following guidelines:

ACTION MUST BE TAKEN BEFORE:

ACTION REQUIRED

September 15	Commissioners court must resolve to join the appraisal district to be eligible to participate in the directorship elections. Multi-county tax units must notify the county clerk that they have designated one appraisal district, for purpose of directorship elections.
October 1	County clerk must notify each voting taxing unit of its number of votes
October 15	The governing body of each voting unit must submit the names of any nominees to the county clerk
October 30	The County Clerk must prepare an alphabetized ballot and deliver a copy to each voting unit.
November 15	Each governing body that is entitled to vote must cast its votes and submit them to the county clerk.
December 1	The county clerk must count the votes, declare the newly elected board of directors and notify all taxing units in the district
January 1, 1980	Newly elected Board of Directors begin their two year term of office.

IMPLEMENTATION SCHEDULE FOR SENATE BILL 621 of the 66TH TEXAS LEGISLATURE

January 1, 1980

School Tax Assessment Practices Board is replaced with the State Property Tax Board.

Responsibilities of the Comptroller and the State Tax Board regarding property tax administration are transferred to the State Property Tax Board.

Appraisal district's board of directors take the oath of office.

Assessment ratio on state ad valorem taxes is reduced to .0001 percent.

Provisions defining taxable property and exemptions take effect.

Methods of appraising transportation business intangibles and railroad rolling stock take effect.

State Property Tax Board will allocate \$2,887,000 in state appropriations to the appraisal districts to aid in planning for implementing the Tax Code.

January 1, 1981

Assessment ratios for local property taxes are abolished.

State Property Tax Board will allocate another \$2,887,000 to appraisal districts.

Each appraisal district may pass its own budget, allocate the cost among its participating tax units, and establish, equip and staff an appraisal office.

October 3, 1981

Any multi-county taxing unit must designate one appraisal district to appraise all its taxable property.

January 1, 1982

Appraisal Review boards are appointed and empowered.

New procedures for administering exemptions become operative.

Duties of assessors and collectors are redefined.

Provisions regarding appraisal methods and procedures, local appraisal powers, taxable situs, renditions, assessment, collections, tax liens and personal liability, delinquency, tax sales redemptions, and local judicial remedies become effective.

BOARD OF DIRECTORS

GENERAL POLICY

ELIGIBILITY

1. Must be a resident and have resided in the district for at least the 2 preceding years
2. Cannot be an employee of a tax unit unless also a member of the governing body or an elected official.
3. Cannot be related to persons who operate for compensation as a tax agent or property tax appraiser in this district.
4. Cannot contract with this district or have a substantial interest in a business that contracts with this appraisal district or its taxing units.
5. Cannot be delinquent on property taxes, having known of delinquency for more than sixty (60) days unless the delinquency is currently under an installment payment agreement under Section 33.02 or the delinquent taxes are deferred or abated under Section 33.06 or 33.065.

TERMS

The Board of Directors serve two-year staggered terms beginning on January 1st of the applicable year.

SELECTION

Colorado County Appraisal District's taxing units have invoked Section 6.031 of the Texas Property Tax Code. Section 6.031 (b) allows for changing the method or procedure for appointing members, if the governing bodies of three-fourths (3/4) of the taxing units that are entitled to vote on the appointment of board members adopt resolutions providing for the change. Furthermore Section 6.034 (a) of the Texas Property Tax Code states the taxing jurisdictions participating in the election for the board of directors under this method or procedure may provide that the terms of the appointed members of the board of directors be staggered if the governing bodies of at least three-fourths (3/4) of the taxing units that are entitled to vote on the appointment of board members adopt resolutions providing for staggered terms.

The taxing jurisdictions participating in the election for the board of directors have followed Sections 6.031 and 6.034 for several years. When the appraisal district was created in 1979, the board of directors was appointed by the taxing jurisdictions. In 1981, a resolution was adopted to select the board of directors for the years 1982-83 using the same method that was used in 1979. Instead of having a formal election, the governing bodies of Rice Consolidated ISD and the City of Eagle Lake would join in selecting one member, Columbus ISD and the City of Columbus governing bodies would join in selecting one member, the governing bodies of Weimar ISD and the City of Weimar would join in selecting one member, County Commissioners would select one member and the Rice Consolidated ISD would select one member. This method or procedure could have been vetoed by any one (1) of the seven voting jurisdictions. All appointments must meet the eligibility requirements stated above.

VACANCIES

If a vacancy occurs for any reason, the governing body that had appointed that position may make a new appointment within 60 days of notification. Any appointment must meet the eligibility requirements stated above.

RECALL

The governing body that made an appointment to a position on the board of directors may initiate recall proceedings on that appointment.

OFFICERS

The board of directors, at the January meeting of each year, shall select by majority vote, a chairman, vice-chairman and secretary. All members of the board of directors may not receive compensation for service, but are entitled to reimbursement for actual and reasonable expenses incurred in the performance of their duties.

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.

Effective September 2007, Section 6.15, of the Property Tax Code:

It is a criminal offense for a member of the board of directors to directly or indirectly communicate with the chief appraiser on any matter relating to the appraisal of property, except in open session with an agenda item.

FUNCTIONS OF THE BOARD OF DIRECTORS

Colorado County Appraisal District

The Texas Legislature enacted the Tax Code in 1979 and for the first time created countywide appraisal of property for ad valorem taxation. This function was assigned to appraisal districts pursuant to Chapter 6 of the Texas Property Tax Code.

Governance of the districts was given to a board of directors. The members may not receive compensation for service on the board, but are entitled to reimbursement for actual and necessary expenses. Specific responsibilities for the board of directors are:

1. To establish an appraisal office that will be located in Columbus, Texas;
2. To hire and fire the district's chief administrator (Chief Appraiser). The Chief Appraiser may employ and compensate professional, clerical and other personnel as provided by the budget;
3. To adopt a budget annually by September 15th for the following twelve month period (January 1-December 31); (Revised 09/08/2009)
4. To provide for a financial audit at least once each year by certified public accountant(s) (Revised 09/08/2009);
5. To solicit bids and designate a depository for the district at least once for each two-year period. (If funds are not insured by the FDIC, they shall be secured in the manner provided by law);
6. To enter into contracts on behalf of the district (competitive bidding is required for expenditures that exceed \$25,000). (Chapter 252.021 Local Government Code);
7. To make final approval of the Appraisal Review Board member nominated by the three school districts, and increase the size of said board's membership when necessary (Revised 09/08/2009);
8. To establish general policies for the district;
9. To biannually develop a written plan for the periodic reappraisal of all property within the district's boundaries (10/10/06);
10. To provide advice and consent to the chief appraiser concerning the appointment of the Agricultural Advisory Board (10/10/06)
11. Determining a method of financing the annual budget based on cost allocation among taxing units; (Revised 09/08/2009)
12. Being a necessary party to lawsuits brought by property owners concerning appraisals (Revised 09/08/2009);

13. Administering the district office in any other manner required by law (Revised 09/08/2009);
14. Contracting with other appraisal offices, taxing units or private firms to perform appraisal district functions.
15. **Section 6.42** amends subsection (a) The appraisal district board of directors selects the ARB chair and secretary and is encouraged to select as the ARB chair a member with a law or property appraisal background, if any. **Effective 9/1/09.**

MEETINGS

All meetings shall be held in the Board Room of the Colorado County Appraisal District located at 106 Cardinal Lane, Columbus, Texas. All meetings will conform to Texas Open Meeting Act (Revised 09/08/2009)

Regular meetings are generally held on the second Tuesday of the month at 3:30 pm. (01/10/06)

Meetings will be held monthly unless action is taken to cancel a meeting. (12/08/87) (Revised 09/08/2009)

The deadline for adding items to the agenda is the close of business on the first Tuesday of each month. (03/09/93)

Special or emergency meetings may be called by the Chairman or a majority of board members. The time and location of all meetings is subject to change at the call of the chairman. (Revised 09/08/2009)

Notice of meetings shall be posted as required by law. (Revised 09/08/2009)

A majority of the members shall constitute a quorum to conduct CAD business. (Revised 09/08/2009)

Meetings shall conform to Robert's Rules of Order Revised, unless otherwise directed by board policy. (Revised 09/08/2009)

An agenda packet containing the agenda, minutes of previous meeting, financial standing and a list of bills payable shall be prepared and mailed/delivered to each board member prior to the meeting. (Revised 09/08/2009)

Provide for an agenda item for: each regular meeting for jurisdiction or taxpayer comments, suggestions, complaints or compliments. (11/13/90)

Public comments are allowed on any subject listed or not listed on the agenda items. Each comment is limited to five (5) minutes per individual. Those individuals that want to comment will sign up on a list provided before the meeting, and each will be called to speak in the order of signing up with no overall limit on the number of comments other than the five minutes per individual. No rebuttal from CAD employees or the Board of Directors will be allowed at the time of the comment. The board will add an item to the agenda for the following meeting to address the item, if necessary. (11/8/05) (Revised 09/08/2009)

No business shall be transacted except that for which an agenda has been duly posted. (Revised 09/08/2009)

As conditions warrant, and in conformity with the exceptions set out in the Open Meetings Act, the Board may recess to an Executive Session, which shall be open to individuals specified by the board. An Executive Session may be called by the board chairman per Texas Government Code Sections 551.071, 551.072 and 551.074. (Revised 09/08/2009)

The official minutes shall be held by the Chief Appraiser or designated personnel. (Revised 09/08/2009)

BUDGET

Conduct a public hearing to approve the annual budget prior to the regular September meeting per Texas Property Tax Code. (3/10/98) (Revised 09/08/2009)

Combine the previously separate three budgets (appraisal, collection and engineers) into one budget for 1990. Appraisal budget portion is based on tax levy, collection budget portion is based on number of accounts and engineer budget is based on a valuation percentage. (12/12/1989)

Jurisdiction budget liability is to be distributed as done previously (tax levy, #of accounts and percent of engineering account value) but no jurisdiction will pay more than 1/20 or 5% of their tax levy (7/10/1995)

The budget will be split 70% appraisal and 30% collection. (9/12/1995)

Policy to address budget surplus and anticipated revenue:

- (1). Budget revenue of \$40,000 (budget for 2007 on 7/11/06).
- (2). Increase the current reserves from \$80,000 to \$100,000 (5/11/99)
- (3). After the above two items have been achieved then automatically credit to the jurisdiction any additional surplus (5/11/99)

COLLECTIONS

Purchase surety bonds for the CAD employees payable to the jurisdictions for specified amounts as determined by each taxing jurisdiction. (1/20/1982) (Revised 09/08/2009)

Refunds: The CAD collects for multiple taxing units. The chief appraiser has authority to make refunds for taxes paid in error up to \$ 2,500 for multiple jurisdictions. Any refund exceeding the \$ 2,500 amount will require a letter of explanation to the jurisdictions that are party to the refund. (Revised 09/08/2009)

Split payments and discounts: Neither to be allowed as result of a 6-0 vote from the jurisdictions. (7/13/1982)

Collections distribution to districts: current & delinquent collections are distributed weekly from October thru February and monthly thereafter. (8/14/01)

Taxing jurisdictions must supply current-year tax rates by September 15th. If separate statements and receipts are required because a district is late in supplying a tax rate, the tardy districts will be responsible for the extra cost. (9/11/1984)

Approval of having a tax status report for any account on request by a taxpayer so that he or she can have written verification of the status. This was changed to a statement of account when we converted to True Automation Software. (Revised 2001) (5/14/1996)

Re-ratification of collection contracts: in the interest of efficiency of time and paper, all future collection contracts will contain a re-ratification clause that will enable the jurisdictions and the CAD to re-ratify the contract by passing a resolution, order or ordinance. (08/14/01)

Rollback Election Expense Fees: The fees and expense agreed on to be paid by (entity) to CAD do not include any expenses carried by a rollback election. Any expenses and cost incurred by CAD in aiding (entity) to conduct a successful rollback election (including any expenses, additional time and service provided by CAD) shall be borne by (entity) as in addition to the fees to be paid by (entity) to CAD as otherwise provided in this contract. (Revised 09/08/2009)

FINANCIAL

Two signatures on all checks required: chairman or secretary's signature and the chief appraiser's (1/12/81) amended to authorize the vice-chairman to sign checks when necessary. (8/15/1989)

Establish a petty cash fund of \$500.00 to pay small bills. (5/14/02) For June and July, the petty cash fund will be increased to \$800. (10/10/06)

Have an audit of the appraisal district financial records at the end of each calendar year, conducted by a certified public accountant(s). (11/3/1981) (Revised 09/08/2009)

Select a depository from the lending institutions for a two-year period beginning 1/1/1982 to 12/31/1983. (1/20/1982) (Revised 09/08/2009)

Added Data Processing Coordinator Deputy and Accounting/Collections Deputy names to the signature list at the bank. They would be able to sign checks when joint signatures are required. (10/10/06) (Revised 09/08/2009)

OPERATIONS

The annual holidays will be the same holidays adopted by Commissioners' Court (4/14/1981)

The ceiling for receiving a mandatory appraisal notice is \$1,000. (Revised 09/08/2009)

Accepted Weimar ISD tracts located in Lavaca and Fayette Counties for appraisal and collection. (8/16/1983) Amended by HB 1010 which requires appraisal districts to appraise properties that are within the county boundaries in which the CAD is located. (Revised 09/08/2009)

Staggered terms for Board of Directors. Determined by the Voting jurisdictions. (10/1/1985)

County effective tax rates are to be published in all four newspapers that service the CAD. (10/10/1989) (Revised 09/08/09)

The Chief Appraiser will be designated as the Records Management Office unless the Chief Appraiser appoints another employee to serve as the Records Management Officer. (Revised 09/08/2009)

Colorado County CAD will be responsible for assessment and appraisal for year 1993 for Columbus ISD portion of Austin County near New Ulm as well as collections. (11/12/1991) Amended by HB 1010 which requires appraisal districts to appraise properties that are within the county boundaries in which the CAD is located. (Revised 09/08/2009)

Appointed the chief appraiser as the unemployment compensation coordinator for the CAD. (8/10/1999), (amended 10/10/06)

Approved a policy to have a board member sign all deeds on behalf of the CAD. (10/10/06)

If newly purchased Ag tracts are converted from Ag value to Wildlife Value tracts from a larger tract, the minimum required tract size is 16.00 acres. (5/14/02)

BUILDING REGULATION POLICY:

- (1) It is illegal to have firearms in the CAD Office Building. (11/10/1998)
- (2) Pets are prohibited from being inside the CAD Office Building (10/10/06)
- (3) The CAD building is considered to be tobacco free. (10/10/06)

Use of the Colorado County Central Appraisal District Property as follows;
The Colorado County CAD is the trustee for the taxing jurisdictions who comprise the owners of the Central Appraisal District real property. The building was constructed by the district to be used as office space for conducting appraisal district operations or activities pertaining to appraisal district business.

The normal hours of operation for the Colorado County Central Appraisal District are from 8:00 a.m. to 5:00 p.m., Monday through Friday. The hours of operation will be extended to provide mandatory evening or Saturday hearing times for the Appraisal Review Board or for special called meeting by the Central Appraisal District Board of Directors.

The Colorado County Central Appraisal District is responsible for maintaining open records documents both physically and electronically. Some of the records that are maintained by the Central Appraisal District are considered to be confidential. Allowing civic organizations or individuals access to the building for reasons not associated with appraisal district business, could allow non-appraisal district personnel access to these records.

It is the desire of the Colorado County Central Appraisal District Board of Directors that the land and building is to be used for conducting appraisal district operations. Civic organizations or individuals will not be able to use the Central Appraisal District property to conduct non-appraisal district business. (3/11/08)

CONFIDENTIAL INFORMATION (3/10/92)

On this date the Colorado County CAD Board of Directors desires to establish a written policy that clarifies confidential information. In addition to the entire section 22.27 of the Texas Property Tax Code, the following information is to be considered confidential:

- (1). Renditions.
- (2). Exemptions applications.
- (3). Sales and income information obtained in a confidential manner.

RETIREMENT SYSTEM (11/9/93)

Approval of Edward Jones as the Agent for the Retirement System. The money-purchase pension plan would allow each participant to choose different types of funds within the American Family of Funds as well as insured certificates of deposit.

(11/9/93)

BOARD OF DIRECTORS

APPOINTMENTS

APPRAISAL REVIEW BOARD

The Appraisal Review Board is responsible for the local administrative review of appraisal records. The members of this board are appointed by the Appraisal District Board of Directors. Members serve staggered two-year terms, with a maximum of three consecutive terms. There are 3 members.

ELIGIBILITY

1. An ARB Board member can not be related to someone who appraises property for compensation or representing someone for compensation at ARB Hearings.
2. Can not be delinquent on property taxes, having known of delinquency for more than sixty (60) days unless the delinquency is current under an installment payment agreement under Section 33.02 or the delinquent taxes are deferred or abated under Section 33.06 or 33.065.
3. He/She cannot be an Appraisal District board member, CAD employee, employee of the Texas Comptroller, or member, officer, or employee of any taxing jurisdiction. A prior member of the CAD board or taxing jurisdiction is permitted.
4. An ARB Board member must have resided within the district for at least two preceding years.

DUTIES

The Appraisal Review Board is responsible by statute for the review of the appraisal records, value, exemptions, ownership, etc. and the hearings and determinations of taxpayer protest and taxing unit challenges. Each member must attend a Property Tax Assistance Division training seminar for a certificate of completion.

ARB member nominations: each of the three schools will nominate one member from their district's boundary so that the ARB will have geographical representation. Final approval will rest with the CAD Board of Directors. (2/16/1982)

Adopted staggered terms for the ARB: This will insure continuity by having at least one ARB member from the previous board. (11/9/1982)

Approved a written policy of the ARB responsibilities. (3/10/1992)

- (1) Keep all ARB meetings open to the public.
- (2) Hear and rule on all filed protests or challenges.
- (3) Post meeting notices at least 72 hours in advance at the CAD office and the County Clerk's office in the three overlapping counties and the office of the Secretary of State (2006 Board of Directors Manual, pg 8). Notify all parties having filed a protest with the ARB at least 14 days before the protest hearing and mail: A copy of "Taxpayers Rights, Remedies and Responsibilities", a copy of the ARB procedures, and a statement that an individual has the right to inspect and obtain a copy of the date, schedules, formulas and any information that the

chief appraiser and his staff plans to introduce at the hearing. Be sure not to communicate with another party about a property under protest.

- (4) Keep a record of all proceedings and evidence presented to the ARB
- (5) Notify each party of the final valuation of the final valuation on each property in question after the ARB's ruling by certified mail within 5 days of the ruling.
- (6) Approve appraisal records by July 25th.
- (7) The Colorado County Board of Directors desires to establish a written policy that clarifies confidential information. In addition to the entire Section 22.27 of the Texas Property Tax Code, the following information is to be considered confidential:
 - (a) Renditions
 - (b) Exemption applications
 - (c) Sales and income information obtained in a confidential manner

COMPENSATION

Appraisal Review Board members shall receive \$125 per day. This is paid for at the conclusion of ARB hearings. The Colorado County CAD will also reimburse each ARB member for mileage to attend meetings or hearings. The mileage reimbursement rate will be based on the current Internal Revenue Service compensation rate. (Revised 09/08/2009)

The appraisal district staff will provide clerical assistance to the Appraisal Review Board.

The Appraisal Review Board will adopt Rules of Procedure regarding their meetings and hearings.

BOARD OF DIRECTORS

DISTRICT ADMINISTRATION

Chief Appraiser

The Chief Appraiser is the chief administrative officer of the appraisal district office. The chief appraiser is appointed by the board of directors and serves at the pleasure of the board. The chief appraiser is directly accountable to the board of directors for the effective discharge of all duties and responsibilities. All other personnel are employed by and accountable to the chief appraiser. The chief appraiser may delegate authority to subordinate employees.

DUTIES AND RESPONSIBILITIES

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 appraisal rolls and for the administration of the office. Additionally, the chief appraiser is assigned duties by the board of directors necessary for conduct of board duties and implementation of board policy. The chief appraiser shall;

1. Prepare a budget for modification and approval by the Board of Directors for the May meeting (the final budget being approved on or before September 15th).
2. Employ and discharge a staff to operate the appraisal and collection office.
3. Maintain an office.
4. Appraising all taxable property at market value.
5. Determining eligibility for exemptions.
6. Determining eligibility for special appraisal and establishing both a market and special value on qualified property.
7. Studying property values and sales to determine prevailing market prices.
8. Creating appraisal records, appraisal cards, tax maps, property identification system, lists, forms, applications, and other items.
9. Creating procedures for equitable and uniform taxation of inventory.
10. Sending long or short notices of appraised value when required by the Property Tax Code.
11. Determining if property qualified for agricultural, wildlife or timber appraisal has undergone a change of use and sending a notice of change of use to the owner.
12. Making the appraisal roll available to taxing units.
13. Submitting complete appraisal records of all property to the Appraisal Review Board
14. Testifying before the Appraisal Review Board on proposed values or exemptions and other actions taken by the chief appraiser.
15. Presenting supplemental records and other items for Appraisal Review Board consideration.
16. Correcting records as ordered by the Appraisal Review Board.
17. Certifying an appraisal roll to each taxing unit participating in the appraisal district.
18. Calculate and publish the effective tax rate for each taxing jurisdiction prior to August 10. (Starting in 1999, the three schools are responsible for calculating and publishing their required rates).
19. Establish appraisal, collection and budget records that will allow for efficient audits by taxing jurisdictions and the CAD.
20. Complete and mail to the State Comptroller and any other state agency all required reports.

21. Appeal state assigned market values as they pertain to school district funding by the state, if appropriate.
22. Communicate all necessary items to the taxing jurisdictions.
23. Communicate with the taxpayer through the media all of the necessary items to keep the public informed.
24. Collect current and delinquent taxes as per contract and disburse regularly to the jurisdictions.
25. Gather all information requested by the Board of Directors that will assist in arriving at appropriate decisions.
26. Provide certified estimates to the taxing jurisdictions by June 7th and certify appraisal rolls by July 25th.

CHIEF APPRAISER VACANCY, RESIGNATION and/or TERMINATION

To resign in good standing, chief appraiser will submit a written letter of resignation 30 days prior to the intended last day or as stated in a valid individual employment contract. The Chief Appraiser will assist the board of directors in advertising for replacement. A resignation in good standing entitles chief appraiser to payment for accumulated vacation pay and accumulated sick leave and/or any other compensation stated in a valid individual employment contract.

Termination of chief appraiser is at the pleasure of the board of directors. Based on the severity of reasons, termination may be immediate or up to 30 days notice. Other factors may apply as stated in a valid individual employment contract. A detail of severance causes is stated in the General Personnel Policy.

Should a vacancy occur, the board of directors will begin the process of a replacement.

1. Appoint a search committee consisting of the chairman and board members.
2. Develop an advertisement reflecting minimum expected qualifications, expectations.
3. Develop a timetable to accept applications, interview and present candidates.
4. Publish advertisement in local publications, surrounding counties and with the Texas Association of Appraisal Districts and Texas Association of Assessing Officers.
5. Committee will determine interviews with best qualified candidates. If necessary, the CAD will house a potential candidate in a near by hotel.
6. The board, as a whole, will conduct an interview with the recommended candidate for consideration.
7. The board will vote on the new chief appraiser and negotiate a contract package. The board of directors reserves the right to sign a contract after the first 6 month probationary review.
8. If a new chief appraiser has not been determined within 30 days of the prior chief appraiser's departure, an interim chief appraiser shall be appointed.

This process may be varied with board action. (Revised 09/08/2009)

BOARD OF DIRECTORS

PUBLIC COMPLAINT PROCEDURES

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 name and mailing address of the party that files complaint must be provided to allow for a follow-up with any agenda or board action taken in response to the complaint.

The chief appraiser will transmit copies of all the 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.

No employee or official of the appraisal district shall be sanctioned or disciplined in any manner by the board in response to a complaint without being given an opportunity to be heard by the board at a public meeting. Each employee and official of the appraisal district shall cooperate fully with an investigation stemming from any complaint.

At each regular meeting, the board shall request that the chief appraiser report on the status of all pending complaints.

Pursuant to Section 6.04(g), Texas Property 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. (Revised 09/08/2009)

BOARD OF DIRECTORS

PUBLIC ACCESS POLICIES FOR MEETINGS

Pursuant to Section 6.04(d), of the Texas Property Tax Code, a reasonable period of time at the beginning of each meeting of the Appraisal District Board of Directors shall be provided for public comments regarding the business of the appraisal district. The period of time shall be five (5) minutes per person. The time limit may be adjusted at the discretion of the Chairman of the board at each meeting. If a large number of persons wish to speak to the board, the chairman may 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 to hear any person who attempts to speak on a subject unrelated to the business of the appraisal district or outside the jurisdiction of the board of directors.

Pursuant to Section 6.04(e), Texas Property Tax Code, the following policies are adopted to provide public access to the Board of Directors for purposes of testimony at public meetings concerning Appraisal District and Appraisal Review Board policies and procedures, as well as any matter over which the board has responsibility.

ACCESS FOR NON-ENGLISH SPEAKING PERSONS

- 1) As per section 6.4 of the property tax code, the board will provide interpreters for non-English speaking individuals needing assistance to participate in board meetings. The request for interpreters must be made a minimum of 10 business days prior to the meeting. (3/14/06)
- 2) Any non-English speaking person, deaf person or person who has any physical, mental or development disability desiring to appear before the board must file a written request with the Chief Appraiser. The chief appraiser will schedule the person to present testimony at the next regularly scheduled board meeting. The request should indicate any special assistance or arrangement required to make the presentation to the board possible. (Revised 09/08/2009)
- 3) The Chief Appraiser shall provide at least one bilingual person to serve as an interpreter. An interpreter shall attend any meeting of the board of directors in which a non-English speaking person is scheduled to testify. (Revised 09/08/2009)
- 4) The Chief Appraiser shall coordinate with the area service council of the Texas Commission for the deaf in obtaining services for an interpreter to attend any meeting of the board of directors in which a deaf person is scheduled to testify. (3/14/06)

ACCESS FOR DISABLED PERSONS

- 1) Board policy provides for reasonable access to the board by persons with physical and/or mental disabilities. The CAD building meets all state and federal Americans with Disabilities Act (ADA requirements). Disabled parking places are provided and meetings are conducted on the first floor to provide for reasonable access. CAD staff will provide physical assistance on request. (3/14/06)
- 2) The Chief Appraiser shall coordinate with the Texas Rehabilitation Commission, and/or other public and private agencies with regional offices to provide proper arrangements for public forums, sufficient area for wheelchairs and other mobility aides and any other matter that would assist in improved access to the board of directors. (Revised 09/08/2009)
- 3) Meetings of the Board of Directors for which written notice has been given from persons requiring barrier free access shall be conducted in public buildings complying with the standards and specifications adopted by the State Purchasing and General Services Commission pursuant to the Elimination of Architectural Barriers Act. If no barrier-free public building is available, the Chief Appraiser shall attempt some temporary modification of the appraisal district office or relocate the meeting to some other room or part of the appraisal district office. (Revised 09/08/2009)

ASSET CAPITALIZATION (12/15/2005)

A capitalized fixed asset is property, such as land, buildings and equipment, with a cost equal to or greater than \$300 and a useful life of two or more years.

Capitalized fixed assets are acquired for use in normal operations and are not for resale. These assets may be subject to depreciation.

All capitalized assets should be entered into the Fixed Asset System.

Exceptions to the \$300 capitalization threshold will require written approval of the Chief Appraiser.

Assets costing below \$300 are expenses; they are not capitalized nor depreciated for financial reporting purposes. A physical inventory will be taken assets at least once a year of capitalized fixed assets.

Costs incurred to keep a fixed asset in its normal operating condition, and do not extend the original useful life of the asset or increase the asset's future service potential, are not capitalized. These costs are expensed as repairs/maintenance.

Fixed assets containing separate physical parts (i.e. CPU, monitor and keyboard) are considered one asset consisting of one or more component parts. In cases where computer systems are tracked as one asset, an attempt should be made to keep a record of individual item costs, which will be helpful when items are disposed.

According to GAAP, fixed assets should be recorded at historical cost or estimated historical cost. Cost includes purchase price or cost of construction plus any other charges incurred to place the asset in its intended location and condition for use.

Donated assets should be recorded at their fair market value on the date donated. The fair market value is the estimated amount at which the asset would be exchanged between a willing buyer and seller when neither is forced into the exchange. Both parties should have knowledge of all facts and consider it an equitable exchange.

Once fixed assets are recorded, any adjustment to the values or useful lives requires management authorization.

DEPRECIATION POLICY

Depreciation is the allocation of the total acquisition cost of a fixed asset over its estimated useful life.

Land and certain land improvements are not depreciated. Land is considered to have an unlimited useful life and its salvage value is unlikely to be less than its acquisition cost. Certain land improvements may be considered to have an unlimited useful life and therefore not be depreciated.

The straight-line method of depreciation, with an assumed salvage value of zero, is the recommended method of depreciation. This method is a time-based method used when the service life of the asset is affected primarily by the passage of time. Straight-line depreciation is calculated by dividing total asset cost by estimated useful life in years.

Useful Life Guidance

	Years
Buildings and improvements	40
Furniture and fixtures	7
Office equipment	3-5

BOARD OF DIRECTORS

RESOLUTIONS

**BOARD POLICY PASSED BY RESOLUTION
MAY 15, 2001**

PAYMENT OF ATTORNEYS' FEES AND JUDGMENT DAMAGES INCURRED IN LITIGATION ARISING FROM PERFORMANCE OF OFFICIAL DUTIES

This provision is applicable to the following personnel associated with the Colorado County Appraisal District:

- Members of the Appraisal District Board of Directors;
- Members of the Appraisal Review Board;
- The Chief Appraiser;
- All employees of the District, including temporary or part-time employees;
- All members of the Agricultural Advisory Board and other advisory personnel.

Should any of the above personnel involuntarily become a Defendant in any civil litigation brought against them pursuant to the performance of their official duties, it shall be the policy of the Colorado County Appraisal District to assume liability for, and to pay each affected person's attorneys' fees incurred in defending said litigation, but only to the extent the accused person or conduct is not covered by insurance. These attorneys' fees shall be determined and paid pursuant to the District's policy for paying attorneys' fees generally.

It shall further be the policy of the District that immediately upon being notified that litigation has been instigated against a District representative, the Chief Appraiser shall inform all insurance carriers of the situation and determine as soon as possible (1) whether coverage exists; (2) whether the coverage includes both potential damages and attorneys' fees; (3) whether a deductible amount must be incurred before coverage will lie, and if so, how much; and (4) the limits of coverage. If it is determined that insurance coverage does not exist in full or in part, or is denied entirely, the selection of the attorney who will defend affected personnel shall be left wholly to the discretion of the Appraisal District Board of Directors.

In addition, should any judgment for money damages be finally rendered against any of the above personnel as a result of said litigation brought against them pursuant to the performance of their official duties, it shall be the policy of the Colorado County Appraisal District to assume liability for, and to pay all judgment

amounts rendered against the affected person(s) which are not covered by insurance.

Finally, should any of the above personnel involuntarily become a Defendant in any criminal litigation brought against them pursuant to the performance of their official duties, it shall be the policy of the Colorado County Appraisal District to assume liability for, and to pay each affected person's attorneys' fees incurred in defending said litigation to the extent allowed by law, but only to the extent the accused person or conduct is not covered by insurance.

**BOARD POLICY PASSED BY RESOLUTION
February 12, 2002**

AUTHORITY OF CHIEF APPRAISER REGARDING INCIDENTAL PURCHASES

Pursuant to Section.6.05(h) of the Texas Property Tax Code, the chief appraiser of the Colorado County Central Appraisal District shall have authority to spend budgeted funds to make incidental purchases of items relating to the administration of the District which are not specifically listed in the District's annual budget. An incidental expenditure not specifically budgeted shall not exceed \$150.00 in any one transaction. Individual expenditures might include but not be limited to the following items:

Transfer to and use of funds in "petty cash" account to purchase office supplies and other incidental purchases as contemplated in this Section.

Purchase of plaques and other mementos to honor or reward appraisal district staff, directors and ARB members for exceptional accomplishments or to express appreciation upon the conclusion of their employment or service with the District.

Purchase of office supplies such as maps: name identification objects for staff, directors, and ARB members: and other items which may improve the efficiency of public meetings as may be requested by members of the board of directors or the ARB, or as may be determined in the judgment of the chief appraiser.

Purchase of other similar or analogous items related to improving the administration of the District's public functions and encouraging public service on the board of directors, the ARB, and other District-related boards or committees."(2/12/02)

THE STATE OF TEXAS *

COUNTY OF COLORADO *

RESOLUTION

WHEREAS, the Colorado County Appraisal District wishes to indemnify its directors, employees, appraisal review board members, and agricultural advisory board members, in accord with Chapter 102 of the Civil Practice and Remedies Code,

NOW THEREFORE, be it resolved, that the Rules of the Board of Directors of The Colorado County Appraisal District are hereby amended as follows:

The Colorado County Appraisal District ("District") shall, in accordance with Chapter 102 of the Civil Practice and Remedies Code, indemnify each director, employee, appraisal review board member, and agricultural advisory board member of the District from damages and attorney's fees awarded against such person where such damages arise from an act or omission of such person while in the course and scope of employment for the District which may arise from a cause of action for negligence to a maximum amount of \$100,000 to any one person or \$300,000 for any single occurrence in the case of personal injury or death or \$10,000 for a single occurrence of property damage, PROVIDED, however, that the District shall not pay damages awarded against a director, employee, appraisal review board member or agricultural advisory board member to the extent that damages are recoverable under an insurance contract or a self-insurance plan authorized by statute.

The District shall provide legal counsel of the District's choosing to represent each director, employee, appraisal review board member, and agricultural advisory board member from whom the District may pay damages under Chapter 102 of the Civil Practice and Remedies Code.

Approved by a majority vote of the Board of Directors of the Colorado County Appraisal District on this 10th day of January, 2004.

Thomas Kallina
Chairman, Board of Directors
Colorado County Central Appraisal District