

BOARD OF DIRECTORS POLICY AND PROCDURES

TABLE OF CONTENTS

1. Appraisal District Generally 03
2. Board of Directors 03
3. Term 03
4. Vacancies on the board 03
5. Recall of a board member 03
6. Eligibility requirements for all board members 03-05
7. Officers of the board 06
8. Compensation 06
9. Meetings 06-07
10. Authority of the board 07
11. Establishment of appraisal office (Sec 6.05) 07
12. Appointment of Chief Appraiser (Sec 6.05) 08
13. Approval of yearly budget (Sec 6.06) 08
14. Approval of payments 08
15. Annual financial audit (Sec 6.063) 08
16. Designation of depository (Sec 6.09) 08
17. Competitive bidding requirements (Sec 6.11) 09
18. Appointment of Agricultural Advisory Board(Sec.6.12) 09
19. Appointment of Appraisal Review Board 09

(Subchapter C of 6 Local Administration Code)

1. Appraisal contracts (Sec 25.01 (b) and (c)) 09
2. Periodic reappraisals (Sec 25.18) 10
3. Other board duties 10
4. Public Access to the Board of Directors 10
5. Public Comments 10-11
6. Interpreters 11
7. Access by Disabled Persons 11
8. No Weapons Policy 11
9. Policies for Resolving Complaints 11-12
10. Review of Contracts 12-13
11. Payment of Attorney’s fees and damages 13
12. District Administration and Chief Appraiser’s Duties 13
13. Duties and Responsibilities 13-14
14. Incidental Purchases 14
15. Policy for Responding to State Review of CAD 15
16. Complaint Policy Procedures 16-18

I. APPRAISAL DISTRICT GENERALLY

The Val Verde County Appraisal District is a political subdivision of the State created by the legislature through the enactment of the Property Tax Code. All statutory references in this Policy Manual are to the Property Tax Code, unless otherwise stated.

II. BOARD OF DIRECTORS

A Board of nine directors and the nonvoting County Tax Assessor/Collector governs the Val Verde County Appraisal District. Board members select the chief appraiser, adopt the annual district budget, appoint an ARB, and ensure that the district follows policies and procedures set by law. In addition, the Board of Directors adopts policies, rules and regulations for the operation of the District. These policies, rules and regulations are carried out and enforced by a Chief Appraiser appointed by the Board of Directors to administer the business of the District.

A Board does not appraise property or make decisions that affect the appraisal records.

 A. Term

Members of the board serve two-year terms.

 B. Vacancies on the Board

Vacancies will be filled as provided by §6.03 of the Tax Code.

 C. Recall

The governing body of a taxing unit that participated in the appointment of a board members may initiate the recall of that member pursuant to §6.033 of the Tax Code.

 D. Eligibility

**Board members must reside within the boundaries of the Val Verde County Appraisal District**. To be eligible to serve on the appraisal district board, a person must have lived in the district for at least two years just prior to his or her swearing in. The law bars all taxing unit employees other than elected officials and governing body members from serving on the appraisal district board of directors.

The law also bars a person from serving on the board of directors if that person is a party to a contract with the appraisal district or to a contract involving property tax matters with a taxing unit in the district. This prohibition applies if the person has a substantial interest in a business with such contracts.

Person are also ineligible to serve as district directors or ARB members if a relative within the degrees of affinity or consanguinity as described in Chapter 573 of the Government Code, does business in the appraisal district as a paid property agent or as a fee appraiser who performs appraisals for use in property tax proceedings.

Violation of these prohibitions is a Class B misdemeanor. A Class B misdemeanor is punishable by a fine of up to $1000 and/or six months in jail.

The chief appraiser may not employ certain relatives of a member of the board of directors. Any relative within the second degree by marriage or the third degree by blood as determined under Chapter 573 of the Government Code is barred from employment. Intentional or knowing violation of this provision is a misdemeanor. [§6.05(f)].

All directors and ARB members must be current on their property taxes. [§6.03-Texas Property Tax Code]. and must sign the Declaration of Eligibility below before her/his first meeting. The Chief Appraiser will be responsible for verifying each year that all directors are current on their property taxes. The Chief Appraiser will advise the board during the regular meeting in March of each year if any of the board members have become delinquent on their property taxes.

**DECLARATION OF ELIGIBILITY TO SERVE AS A DIRECTOR FOR THE VAL VERDE COUNTY APPRAISAL DISTRICT**

Pursuant to Texas Property Tax Code Section 6.035 an individual is ineligible to serve on an appraisal district board of directors if the individual owns property on which delinquent taxes have been owed to a taxing unit for more than 60 days after the date the individual knew or should have known of the delinquency unless:

1. The delinquent taxes and any penalties and interest are being paid under an installment payment agreement under Texas Tax Code, Section 33.02; or
2. A suit to collect the delinquent taxes is deferred or abated under Texas Property Tax Code Section 33.06 or 33.065.

To insure compliance with the Texas Property Tax Code, Section 6.035, I\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_hereby declare that there are no delinquent taxes

 (print name)

owed to a taxing unit on property that I own; or that any such delinquent taxes are subject to an installment agreement entered into under Section 33.02 or that payment on those delinquent taxes is deferred or abated under Section 33.06 or 33.065.

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Signature

 Added to Director Policy 11-19-2015

 E. Officers of the Board

The Board shall elect a chairman, a vice-chairman, and a secretary at its first meeting each calendar year. The chairman may vote on any motion. The duties of the chairman or, if the chairman is absent, the duties of the vice-chairman, include:

* Presiding at Board meetings;
* Appointing committee members unless otherwise instructed by Board.
* Along with the secretary, signing all legal instruments requiring Board

Signature; and

 • Performing legal duties as required by statute, and functions as

 designated by the Board.

The secretary’s duties include:

 • Presiding at Board meetings if the chairman and vice-chairman are

 absent.

 • Along with the chairman or vice-chairman, signing all legal instruments

 requiring Board signature; and

 • Performing legal duties as required by statute, and functions as

 designated by the Board.

If the chairman, vice-chairman and secretary are absent from a meeting, a remaining quorum of members shall select a temporary presiding officer by majority vote. The senior Board member presides for the purpose of opening the meeting and conducting the vote.

 F. Compensation

Members of the board do not receive compensation for service on the board. Members do receive reimbursement for actual and necessary expenses incurred in the performance of their duties as provided by the appraisal district budget.

 G. Meeting

The board normally meets in the board room of the district offices at 417 W. Cantu Road, Del Rio, Texas. The board may designate a different meeting place if needed. Meetings start promptly at the scheduled time or as soon afterward as a quorum is present.

A majority of the members of the board constitutes a quorum.

The board holds quarterly meetings on the 2nd month of each quarter on the third Thursday beginning at 12:00p.m. The chairman may call special meetings or emergency meetings. The board may vote to call special or emergency meetings during any meeting. The board shall attempt to seek the advice of its attorney (or the City Attorney, County Attorney, or District Attorney) before voting to call an emergency meeting. (Amended Nov 16th, 2017 to quarterly meetings)

The Chief Appraiser prepares and posts the meeting notices as required by law on behalf of the board. Only items posted in the meeting notice may be acted upon at a meeting.

The board conducts its meeting under Robert Rules of Order Revised [The Classic 1915 Edition] unless otherwise directed by board policy.

The board may hold a closed or executive session that excludes the public to the extent permitted by law.

The Chief Appraiser prepares the meeting notice and agenda on behalf of the board. The Chief Appraiser normally mails or delivers an agenda packet outlining the agenda and providing information to each member at least forty-eight (48) hours before the time of the next regular meeting. The packet shall include the minutes of the previous regular meeting.

The first order of business at meetings is approval of minutes of the preceding meeting. The secretary signs the minutes when approved. The Chief Appraiser keeps the official minutes of the board on behalf of the board.

 H. Authority of the Board

The board of directors established general policies in keeping with the wishes of the community and the requirements of state law. The board may exercise its authority only by majority vote in a properly posted meeting. An individual member may not bind the board by any statements or actions.

The board may establish committees as needed to carry out its responsibilities. A committee acts only as an adjunct of the board and may not take any action which in any way usurps the power and/or responsibilities of the board of directors. The chairman normally appoints committee members. If necessary, the board may establish committees by majority vote.

The chairman normally appoints members of any standing committees as soon as possible after the selection of the chairman each year. All members will serve until a successor is named.

The statutory responsibilities of the board of director’s include:

1. Establishment of an appraisal office (Section 6.05)

The administrative offices of the district are located at 417 W. Cantu Road, Del Rio, Texas.

The district’s normal business hours are from 8:00a.m. to 5:00p.m., Monday through Friday. The board and the chief appraiser periodically review office space requirements, lease agreements, and other requirements related to the establishment of appraisal district offices.

2. Appointment of chief appraiser (Section 6.05)

The board appoints the chief appraiser, who serves at the pleasure of the board. The board evaluates the chief appraiser annually in June.

The chief appraiser is an officer of the appraisal district for purposes of the nepotism law, Chapter 573, Government Code. The district may not employ or contract with the chief appraiser’s spouse, parent or stepparent, child or stepchild, or the spouse of these. [Sec.6.05(g)].

3. Approval of budget (Section 6.06)

Before June 15 of each year, the chief appraiser prepares a preliminary budget and delivers copies to each board member and each participating taxing unit with a request for their comments and recommendations.

4. Approval of all payments

The Chief Appraiser will review and approve the payment of all appraisal district financial obligations then turn them over to the Administrative Assistant (or other person whom the Chief Appraiser may designate) who will in turn prepare checks for all approved invoices, setup payroll and assist the auditor with the yearly audit. In the absence of the Administrative Assistant the Deputy Chief Appraiser (or other person whom the Chief Appraiser may designate) will prepare the checks and do payroll. The Deputy Chief Appraiser (or other person whom the Chief Appraiser may designate) will do the monthly presentation to the board of all bills paid, the reconciliation, financial reporting and will assist the auditor with the yearly audit. The Chief Appraiser or one of his/her staff members will then take checks along with the listing of checks to a board member to sign. Each check will require the signature of a board member and the Chief Appraiser (or in the absence of the Chief Appraiser two board of directors officers will sign). At each regular scheduled monthly meeting the invoices that have been paid the prior month will be presented to the board for their approval. (Amended 11/16/17 adding administrative assistant to payroll duties).

The board shall consider and adopt the annual budget before September 15 of each year, after giving notice to the public and taxing units and conducting a public hearing as required by law.

5. Annual Financial Audit (Section 6.063)

The board contracts for an annual audit by an independent certified public accountant. The chief appraiser delivers copies of the audit report to the presiding officers of the county, cities, schools, and conversation and reclamation districts participating in the district.

6. Designation of depository (Section 6.09)

The board solicits bids for the district depository at least once every two years. In choosing a depository, the board selects the institution that offers the most favorable terms and conditions for the handling of district funds. Funds must be secured in the manner provided by law for county funds.

7. Competitive bidding requirements (Section 6.11)

Generally speaking, the district may not make a contract that requires expending $50,000 or more without taking competitive bids. The board authorizes any proposal for bids for a contract exceeding this amount. There are several exceptions, including contracts for professional services, purchases through the state purchasing program. And several other exceptions specified in the law. The board follows the same rules that apply to a commissioners court under the Certificate of Obligation Act of 1971 (Subchapter C, Chapter 271, Local Government Code).

8. Appointment of agricultural advisory board (Section 6.12)

The chief appraiser, with the advice and consent of the board, appoints an agricultural advisory board to advise the chief appraiser on the valuation and use of agricultural and timber land.

9. Appointment of Appraisal Review Board (Subchapter C of Chapter 6 Local Administration, Tax Code

In selecting appraisal review board members, the board will consider any factors that will make the appraisal review board a body representative of Val Verde County.

The board of directors, or a committee if the board so chooses, interviews candidates for the appraisal review board before making final selection. In making reappointments, the board will solicit and consider evaluations from taxpayers and other interest parties. Selection of members is based solely on qualifications and the judgment of the board of directors that the persons selected will make good review board members.

The board appoints ARB members by resolution. If a vacancy occurs, the board fills it in the same manner. The appointee serves for the unexpired portion of the term. Service for part of an unexpired term counts as service of part of a term for the purposes of the three-term limit on ARB services [Sect 6.41(e)].

10. Appraisal contracts [Section 25.01(b) and (c)]

The chief appraiser, with the approval of the board, may contract for a period not to exceed two years with private appraisal firms to perform appraisal services for the district. Appraisal services provided by each such firm are subject to the chief appraiser’s approval.

Unless otherwise provided by motion and vote of a majority of the board of directors, all documents which are approved by the board (such as contracts, resolutions, and other written records which reflects official action of the board), and which require the signature of a board member, shall be signed by the presiding officer of the meeting in which the action is taken. If required or requested, the secretary of the board of directors shall also be authorized to sign each document.

11. Periodic reappraisal (Section 25.18)

The appraisal district reviews all real property values annually and reappraises all real property in the District at least once every three years. At all times, however, the appraisal district is responsible for ensuring that taxation is equal and uniform as directed by Article VIII, Section 1 of the state constitution.

12. Other board duties

In addition to performing specific statutory duties, the board:

• Establishes committees as needed.

• Requires and evaluates reports from the chief appraiser on the operations and

 financial management of district funds.

• Requires the development and adoption of district policies for the sound financial

 management of district funds.

• Assists in presenting the needs and progress of the appraisal district to the public.

• Considers and acts on policies for the appraisal district, and the appraisal review

 board. Board members, the chief appraiser, and the general public may suggest

 policy changes to the board. Any policy change proposed by the general public

 shall be submitted to the chief appraiser for his/her consideration and

 recommendation.

• Selects district legal counsel.

• Approves contracts as required by law.

• Performs other duties as required to govern the district as permitted by law.

 I. Public Access to the Board of Directors

It is the policy of the board of directors to provide the public with a reasonable opportunity to address the board on the subject of the policies and procedures of the appraisal district on any issue under the board’s jurisdiction. Generally, the board’s statutory duties and jurisdiction concern:

• adopting the district’s annual operation budget;

• contracting for necessary services;

• making general, policy regarding the operation of the appraisal district; and

• appointing appraisal review board members

 J. Public Comments [Sec.6.04(d),(e),(f), and (g)

It is the policy of the board of directors to provide regular opportunities for the public to speak to the board on any issue under its jurisdiction. Except when the board conducts a hearing on a particular issue, the board will receive citizen comments only during the agenda item for public comment.

At each regularly scheduled meeting the chairman of the board of directors will announce that each person wishing to address the board on appraisal district policies, procedures, or issues may have five minutes in which to do so. Unless a majority of the Board votes otherwise, the chairman may expand the speaker’s time as needed if the expansion will not affect the ability of 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 policies and procedures of the appraisal district or the appraisal review board and unrelated to any other issue under the board’s jurisdiction as described in the previous section. Except when the Board conducts a hearing on a particular issue, the Board will receive citizen comments only during the agenda item for public comment. [Sec. 6.04(d), Tax Code].

 K. Interpreters

If possible the district will provide an interpreter at a meeting if a person who does not speak English or communicates by sign language notifies the chief appraiser 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 [Sec 6.04(e), Tax Code].

 L. Access by Disabled Persons

The Appraisal District provides parking spaces for the disabled located at the rear entrance to the District office. A ramp is provided at the entrance, and both the office and board room are wheelchair accessible. Persons who needs additional access assistance, or who need assistance in making a presentation to the Board because of mental or developmental disabilities should notify the chief appraiser at least three business days before the meeting. [Sec 6.04(e), Tax Code].

 M. No Weapons Policy

In order to protect District employees from workplace violence, the District prohibits employees from use and/or possession of any handguns, ammunition, or weapons of any kind, concealed or otherwise, at any time while on District premises and/or while engaging in or conducting business on behalf of the District.

The term “premises” includes company offices, all work areas, parking lots, sidewalks, and company vehicles. Employees found to be in violation of this policy will be subject to termination of employment.

 N. Policies for Resolving Complaints

The board will consider written complaints about the policies and procedures of the appraisal district, appraisal review board, and the board of directors and any other matter within the jurisdiction of the board of directors. The board will not consider complaints addressing any of the grounds for challenge and protest before the appraisal review board as set out in Sections 41.02 and 41.41, Tax Code. The board of directors has no authority to overrule the chief appraiser or appraisal review board’s decision on a value, correction, or protest. The board has adopted a written Complaint Policy and Procedures.

Correspondence should be mailed to:

 Presiding Officer, Board of Directors

 Val Verde Appraisal District

 417 W. Cantu Road

 Del Rio, TX 78840

At each regularly scheduled meeting, the chief appraiser shall report to the board on the nature of complaints and the status of resolution.

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

At least quarterly and until final disposition of a complaint, the board notifies the parties to the complaint of its status unless notice would jeopardize an undercover investigation. [Sec 6.04(g), Tax Code].

 O. Review of Contracts

It shall be the policy of the Board to review all active contracts with the District at the second meeting of the Board in each calendar year. The Chief Appraiser shall gather and present all contracts to Board members a reasonable time in advance of the second meeting, and an agenda item shall provide that all contracts will be considered and approved. If a contract is not approved, the contract shall be considered again, and may be acted upon, at the next scheduled meeting of the Board.

 P. Payment of Attorney’s Fees and Judgment Damages Incurred in Litigation

 Arising From Performance of Official Duties.

This provision is applicable to the following personnel associated with the Val Verde 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

 Members of the Agricultural Advisory Committee

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

It shall further be 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 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 Val Verde Appraisal District to assume liability for, and to pay all judgment amount rendered against the affected person(s) which are not covered by insurance.

III. DISTRICT ADMINISTRATION AND CHIEF APPRAISER’S DUTIES

The appraisal district consists of the appraisal office, which handles appraisals and the administration of the appraisal district and the appraisal review board, which hears and determines protests and challenges and approves the appraisal records. The chief appraisal is the chief administrator of the appraisal office.

Appointed by the board of directors, the chief appraiser serves at the pleasure of the board and is directly accountable to the board in the discharge of his or her duties and responsibilities. All other personnel of the appraisal office are employed by and accountable to the chief appraiser. The chief appraiser may delegate authority to his or her employees.

 A. 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 many statutory duties related to the development of appraisal rolls and the administration of the appraisal office. Additionally, the board assigns tasks to the chief appraiser as needed for conduct of board duties and implementation of board policy. The board has assigned the following general duties to the chief appraiser.

 1. Establish a comprehensive program for conduct of all appraisal activities.

 2. Keep the board informed on the progress of appraisal activities.

 3. Develop and implement sound administrative procedures for conduct of

 all district functions.

 4. Develop and implement an effective financial management system.

 5. Provide reports to the board to allow evaluation of the district’s fiscal

 affairs.

 6. Develop and implement an effective internal budget development system.

 7. Prepare a proposed budget by June 15 of each.

 8. Serve as the district’s spokesperson in providing information to news

 media, taxing units, and the general public.

 9. Prepare the agenda for each board meeting, attend all meetings, and

 provide staff recommendations for all appropriate board actions.

 10. In Conjunction with district’s counsel, provide recommendations for

 board action on litigation.

 11. Develop and implement a personnel management system for job

 assignments, evaluations, hiring, staff policy, and personnel related

 matters.

 12. Employ and compensate professional, clerical and other personnel as

 provided by the budget.

 13. Report to the board before April 1 of each year concerning the accuracy

 of district appraisals and contractor performance.

 14. Discharge other duties as provided by the board and/or by law.

 B. Authority of Chief Appraiser regarding Incidental Purchases

Pursuant to §6.05(h) of the Texas Property Tax Code, the chief appraiser of the Val

Verde 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 $5,000 in any on transaction. Individual expenditures in excess of $5,000 shall require approval of the Board of Directors. Examples of incidental expenditures might include but not limited to the following items:

 1. Transfer to and use of funds in “petty cash” account to purchase

 office supplies and other incidental purchases as contemplated in

 this Section.

 2. 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.

 3. 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.

 4. 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.

1. Policy for Responding to State Review of District Appraisal Standards

Methods and Assistance Program Services (MAPS)

In the event that the Texas Comptroller of Public Accounts concludes Section 5.102 of the Texas Property Tax Code that the Val Verde CAD is not in compliance with generally accepted standards, procedures, and methodology, the Chief Appraiser of the District shall proceed as follows:

1. Each director shall be provided a copy of the report including the Comptroller’s recommendations for improvement within 5 working days after the Chief Appraiser receives it.
2. A Methods and Procedures report from the Chief Appraiser will be listed as a separate agenda item, with a provision for discussion and action, at every following regularly-scheduled meeting of the board of directors until the first anniversary of the date the Comptroller’s report was issued, or, if the matter is referred to the Board of Tax Professional Examiners, or as successor to the board, until the date the Texas Department of Licensing and Regulation, or its successor, determines that the recommendations in the most recent report have been substantially implemented pursuant to Section 5.102(e) of the Texas Property Tax Code.
3. The Chief Appraiser’s regular Methods and Procedures report shall include a written update of the procedures undertaken to comply with the Comptroller’s recommendations and shall state in detail what problems have been encountered which prevent the District from complying with the Comptroller’s recommendations.

Added to Policy 11-20-2014

**COMPLAINT POLICY**

**AND PROCEDURES**

**VAL VERDE COUNTY**

**APPRAISAL DISTRICT**

**COMPLAINT POLICY & PROCEDURES**

**VAL VERDE COUNTY APPRAISAL DISTRICT**

1. In an effort to provide the best possible service to the taxpayer and general public, the Board of Directors of the Val Verde County Appraisal District (“District”) has adopted the following policies and procedures in regard to complaints concerning the Board of Directors (“Board”), the Appraisal Board (ARB), the Appraisal District in general and the Appraisal District staff. It is our desire to establish a fair and impartial method of working out problems and situations when they arise.

2. All complaints shall be filed in writing with the Chief Appraiser or the Board of Directors of the District. The written complaint should contain the nature of the complaint, the date of the situation, all specific information pertaining to the situation, and what action the complaint feels should be taken to resolve the situation. The written complaint shall be signed by the complaint.

3. Any complaint on any employee (other than the Appraisal Review Board)

of the Val Verde Appraisal District shall be presented to the Chief Appraiser of the District. If the complaint is concerning the Chief Appraiser or the Appraisal Review Board in general or a member of the Appraisal Review Board, the written complaint shall be delivered to the Board’s presiding officer.

4. If the written complaint concerns an employee of the District, the Chief Appraiser will instruct the employee to provide written information regarding the situation. Once the Chief Appraiser has both the complainant’s and employee’s written information, the Chief Appraiser will review the situation and attempt to resolve the problem.

5. If the written complaint concerns the Chief Appraiser, the Board’s presiding officer will direct the Chief Appraiser to prepare a written response. The complaint and the response will be presented to the Board of Directors at their next regular meeting which is scheduled at least three working days after the chief appraiser received notice that a response would be required.

6. If the written complaint concerns the Appraisal Review Board in general or a member of the Appraisal Review Board, the Board of Directors will notify the ARB’s presiding officer, the Chief Appraiser and, if applicable, the affected ARB member and direct the Chief Appraiser to prepare a written statement in regard to the situation. The complaint shall be presented to the ARB at their next regular meeting. The complaint and the response will be presented to the Board of Directors at their next regular meeting which is scheduled at least three working days after the chief appraiser received notice that a response would be required.

1

7. If the written complaint concerns the Board of Directors, an individual Board Member, and/or the Appraisal District in general, the complaint may be considered during a public meeting of the Board.

8. All written complaints will receive a written reply within 5 (five) working days of the Chief Appraiser’s receipt of the complaint acknowledging receipt of the complaint. The written reply will also contain a copy of the Complaint Policy and Procedures adopted by the Board of Directors. The Chief Appraiser will make every effort to resolve the complaint in an expeditious manner.

9. If a written complaint is filed with the Board that the Board has the authority to resolve, the Board, at least quarterly and until final disposition of the complain, shall notify the parties to the complaint of the status of the complaint unless notice would jeopardize an undercover investigation. If a complaint is resolved, the Chief Appraiser shall so notify the parties to the complaint in writing within five (5) working days of the decision concerning the complaint.