

**BY-LAWS
BOARD OF DIRECTORS
EL PASO CENTRAL APPRAISAL DISTRICT**

ARTICLE I

MEETINGS OF THE BOARD OF DIRECTORS

1.1 Place Meetings of the Board, regular or special, must be held within the District's boundaries at a public place capable of accommodating the expected public attendance. The place of the meetings shall be set by the Chairman, unless set by a vote of the members of the Board.

1.2 Regular Meetings Regular meetings of the Board will be held upon notice once each month, on the 2nd Thursday of each month at 5:30 p.m., unless the 2nd Thursday falls on a holiday, in which case the Board will decide on a mutually convenient meeting time at the regular meeting held during the previous month. A regular meeting of the Board can be postponed or cancelled by the consensus of the Chairman of the Board and the Chief Appraiser. Any permanent change in the schedule can be made only by action of a majority of the Board; however, special meetings can be called as needed, by the Chairman of the Board. In addition, the Board shall meet on or before March 15 of each year to formally receive the Chief Appraiser's proposed budget. [6.06(a)]. (Amended 10-10-91 and 2-9-06.)

1.3 Special Meetings Special meetings of the Board may be called by the Chairman of the Board at any time: [6.04(b)]. Special meetings must be called by the Chairman or Secretary upon (written) request of at least three (3) members of the Board.

1.4 Quorum At all meetings of the Board a majority of the members of the Board shall constitute a quorum for the transaction of business. [6.04(a)]. The act of a majority of the Directors present at any meetings at which there is a quorum shall be the act of the Board.

1.5 Notice to Members of the Board Members of the Board shall be notified at least three (3) days in advance in writing or by phone , of special meetings of the Board, unless the subject matter is of urgent public necessity, as defined by Section 551.045, Texas Government Code.

1.6 Rules Meetings of the Board shall be conducted by Robert's Rules of Order.

1.7 Board's Action The Board's action will be reflected by the Minutes.

1.8 Budget Hearings Each year the Board shall prepare a budget in accordance with Section 6.06 of the Property Tax Code. The Board may meet before the dates prescribed by statute to estimate the amount of money required for the next fiscal year. The Board shall notify all taxing jurisdictions of the meetings in which informal budget estimates are to be prepared. Once the Board has completed its budget estimates, the Secretary shall notify all taxing jurisdictions participating in the District of the amount of payment due if the Board subsequently adopts the estimate as its official budget.

1.9 Fiscal Year Fiscal year is October 1 through September 30. (Effective 10-01-94; amended 3-09-95.)

ARTICLE II

OFFICERS

2.1 Election, Term, Compensation The Board shall elect a Chairman and a Secretary at the first meeting of the Board each calendar year. [6.04(a)]. The Board shall elect a Vice-Chairman. The term for each office is one calendar year. Board members may not be compensated for service on the Board, but may receive reimbursement for actual and necessary expenses incurred in the performance of their duties. [6.049c)].

2.2 Chairman The Chairman shall preside over all meetings of the Board. The Chairman's facsimile signature must appear on all checks issued by the District. (Amended 9-25-80). The Chairman may call special meetings of the Board. [6.04(b)]. The Chairman shall have such other powers and duties as may from time-to-time be prescribed by the Board.

2.3 Secretary The Secretary shall attend all meetings of the Board and record all of the proceedings in a minute book to be kept for that purpose; and shall perform such other duties as may be prescribed by the Board. All withdrawals or checks issued by the District can be issued with the facsimile signature of the Chairman together with one other signature among three individuals, those being the Secretary of the Board, the Chief Appraiser, and one other person designated by the Chief Appraiser (Amended 9-25-80.)

2.4 Vice-Chairman The Vice-Chairman shall preside in the absence of the Chairman and shall have other duties as designated by the Chairperson.

ARTICLE III

GENERAL PROVISIONS

3.1 Amendment These rules may be altered, amended or repealed and new rules adopted by the Board at any meeting of the Board at which a quorum is present, provided notice of the proposed alteration is contained in the notice of the meeting.

3.2 Notices Any notice to a member of the Board must be in writing and delivered personally or mailed to the address designated by the member and by telephone if can be reached.

3.3 Minutes Minutes shall be kept of all proceedings of the Board. If the Secretary is not present at any meeting of the Board, the presiding officer shall designate another member to be responsible for keeping the minutes. The actual recording and transcription of the proceedings of any meeting may be delegated to clerical staff. Copies of the minutes shall be provided to all members prior to the next meeting.

ARTICLE IV

PUBLIC POLICY

4.1 Public Comment The EPCAD Board of Director's is dedicated to the concept and laws of open government, and continually strives toward this end.

In order to comply, while ensuring the efficiency of the "Public Comment" regular agenda item, the EPCAD Board of Directors' will limit said public comment to five (5) minutes per item, unless the majority of a quorum of the Board votes to allow more time for a given item. Public comment requires no action from the Board.

Draft Date:

SUBJECT: ADMINISTRATION PROCEDURES

Budget Process

Policy Reference: 707

EFFECTIVE DATE: January 1, 1982
REVISED DATE: August 25, 2008
Page 1 of 2
Attachments: 2
Legal Authority: Texas Property Tax Code, Sec. 6.06

People Helping People

Authority

6.06 Appraisal District Budget and Finance

Policy Statement

The Executive Director/Chief Appraiser adopts a Budget Calendar for each year. Budget requests for computer equipment and software from all departments must be cleared with the Director of Information Systems for technical suitability and compatibility.

Guidelines

None

Reference Documents

Budget Calendar (Attachment A)
Proposed Budget Request Form (Attachment B)

PROCEDURE

Budgeting Process

707.1 Department Input

Accountant 1. Provides department managers with Proposed Budget Request Form (Attachment A) and price list for supplies in second week of December.

Department Managers 2. List requests per account in appropriate form based on past experience and future needs along with costs from previous requisitions or other source.

3. Include justification for non-routine items.

By the third week in January

4. Submit all completed requests, costs and justifications to **Accountant** with copy to **Comptroller**.

707.2 Compilation

Accountant 1. Reviews all requests with **Comptroller**.

2. Questions managers on issues needing clarification.
3. Incorporates departments' requests into proposed budget package and submits to **Comptroller**.
- Comptroller** 4. Reviews budget and clarifies any issues with departments before meeting with Chief Appraiser and Directors to analyze budget line items.
- Chief Appraiser,
Directors &
Comptroller** 5. Meet as often as necessary to analyze and discuss line items and make appropriate cuts and/or additions.
- Accountant** 6. Incorporates changes in proposed budget as often as necessary.

707.3 Approval

- Chief Appraiser/
Directors &
Comptroller** 1. Meet with **Budget Committee of Board of Directors** to discuss proposed budget before March regular Board meeting.
- Budget Committee** 2. Reviews proposed budget and approves or recommends additional cuts and additions.
- Accountant** 3. Integrates any recommended changes in proposed budget.
- Budget Committee** 4. Presents "proposed" budget to full **Board of Directors** by March 14.
- Board of Directors** 5. Reviews and approves proposed budget for presentation to taxing entities OR suggests additional revisions.
- Accountant/
Comptroller** 6. Integrates any recommended changes in proposed budget and forwards to designated personnel to mail to taxing entities for review.
- Board of Directors** 7. Holds public hearing to adopt budget by June 15, in accordance with Open Meetings Act, if taxing entities do not have opposition.
- Comptroller/
Administrative Staff** 8. Mails copy of adopted budget to each taxing entity for use in their budget process.

Draft Date:

SUBJECT: ADMINISTRATION PROCEDURES

Purchasing

Policy Reference: 714

EFFECTIVE DATE: January 1, 1982

REVISED DATE: August 25, 2008

Page 1 of 2

Attachments: 2

Legal Authority: Texas Property Tax Code,
Sec. 6.11

People Helping People

Authority

Sec. 6.11 Purchasing and Contracting Authority

Policy Statement

None

Guidelines

The Board of Directors has established a limit of \$15,000 for purchases without a formal bidding process. Purchases of goods or services above \$15,000 will be conducted by formal bid submission to avoid nepotism or collusion between district representatives and vendors. The process of publishing a request for bids may be waived if the State and/or local regulations do not stipulate otherwise and the Board of Directors have approved. Notification includes specifications unless they are too lengthy and/or technical. If the specifications are not listed in the public notification, they must be made available for reference. Notification should be published in local newspapers fourteen (14) days, two (2) consecutive Sundays, unless a longer time is required by the complexity of requested items, before bids are considered closed.

The **Comptroller** will review all Requisition forms (See Attachment A), for items costing less than \$15,000 to verify that the material or service is a budgeted item, prior to approving the purchase. Purchase of goods and services which had not been planned for in the budget process, are approved by the Executive Director/Chief Appraiser. If the amount will create a significant budget overage for the year, it will be brought before the Board of Directors. If the non-budget item is approved for purchase, the purchasing process is the same as for budgeted items.

The State of Texas provides state agencies and political subdivisions with the ability to purchase items through the State program. Vendors have already submitted bids to be listed in the State program. This is an option and not a requirement, since items can be purchased cheaper in some cases. However, whenever a quote for equipment is needed, a quote from the State purchasing program should be included as one of the three quotes to be considered.

Reference Documents

Requisition Forms (Attachment A)
Purchase Order Forms (Attachment B)

PROCEDURE

Purchasing

714.1 Purchases costing less than \$15,000

Employee 1. Submits a request for supplies or services to department head.

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| Department Head | 2. | Prepares a <u>Requisition</u> form (Attachment A) and submits to purchasing staff. |
| Purchasing Staff | 3. | Verifies the requisition for completion, adherence to budget and forwards to Comptroller . |
| | 4. | Prepares <u>Purchase Order</u> (Attachment B) and submits with Purchase Requisition and quotes to Comptroller for approval. |
| Comptroller | 5. | Reviews and approves requisition and returns to Purchasing Staff . |
| Purchasing Staff | 6. | Places order with vendor offering best price, via fax or phone. |

714.2 Purchases costing more than \$15,000

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| Comptroller/
Technical Staff | 1. | Prepares specifications for publication requesting proposals or bids and submits to newspaper for publication. |
| Administrative Staff | 2. | Day and time stamps envelopes with bids as they are received. |
| Comptroller/
Technical Staff | 3. | Opens and records bids in presence of at least three (3) people. |
| | 4. | Analyzes bids based on following criteria: <ul style="list-style-type: none"> ➤ Eliminates all bids not meeting specifications ➤ Separates bids using must and optional criteria ➤ Considers bids meeting all criteria and low bid ➤ Considers bids meeting all and optional criteria, if within budget ➤ Evaluates if the purchase should be re-bid |
| | 5. | Recommends to the appropriate Board Committee to approve or reject a bid. |
| Board Committee | 6. | Recommends a bid be sent to the Board of Directors for approval or rejection. |
| Comptroller/
Technical Staff | 7. | Reviews quotes rejected, totally or partially, by committee and notifies selected vendor of award. |