

MONTGOMERY CENTRAL APPRAISAL DISTRICT

Board of Directors Manual



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APPRAISAL DISTRICT BACKGROUND

Prior to passage of the "Peveto Bill," various officials had independent powers of assessment and collection of property taxes. This resulted in a system of multiple and usually inconsistent appraisals and provided the impetus for property tax reform in the State.

Former Representative Wayne Peveto of Orange is generally credited with changing the Ad Valorem tax system in Texas. However, after several successful attempts by Representative Peveto to get it by the House, he could never get it by the Senate.

In 1979, Senator Grant Jones, Chairman of the Senate Finance Committee, successfully teamed with Representative Peveto to pass Senate Bill 621 out of the Senate by one vote and out of the House by two votes.

With the authorization of the single appraisal concept, Appraisal Districts were established to provide a single appraisal on each property to each type of government imposing taxes within its jurisdictional boundaries.

Montgomery Central Appraisal District was formed by the election of its first Board of Directors. Their organizational meeting was held on January 11, 1980 in the City Hall Council Room with the following Directors in attendance:

William E. Fowler, Chairman

Reuben D. Simonton, Vice Chairman

H. M. "Monty" Hawthorne, Secretary

Robert L. Dove, Member

James W. Stewart, Member

The first Chief Appraiser, Mr. Guy Griscom, was employed at their April 3, 1980 meeting to begin his duties on May 1, 1980. Subsequently, necessary employees were added to the staff to begin preparation for the publication of the first appraisal rolls for the tax year 1982.

Thus, the Montgomery Central Appraisal District took its first steps down the path charted by the Legislature in 1979.

STATE COMPTROLLER OF PUBLIC ACCOUNTS

PROPERTY TAX DIVISION

The Second Called Session of the 72nd Legislature passed Senate Bill 45 in August 1991. This bill transferred functions of the former State Property Tax Board, effective September 1, 1991, to the Comptroller of Public Accounts.

The Comptroller has certain statutory powers and duties, and can do almost anything regarding Ad Valorem Tax Administration except set values, which is constitutionally prohibited.

Some of these responsibilities as are as follows:

- ◆ The Comptroller shall adopt rules establishing minimum standards for the administration and operation of an Appraisal District. The minimum standards may vary according to the number of parcels and the kinds of property the district is responsible for appraising. [5.03]
- ◆ Each district engaged in appraising property for taxation may be required to provide an annual report on a form prescribed by the Comptroller's office on the administration and operation of the appraisal office. [5.03]
- ◆ The Property Tax Division may provide professional and technical assistance on various aspects of Appraisal District operations.
- ◆ The Comptroller shall consult and cooperate with the Board of Tax Professional Examiners or any successor agency responsible for certifying tax professionals in this state in setting standards for approving curricula and materials for use in training and educating appraisers and assessor-collectors, and the Comptroller may cooperate with the Board or with other public agencies, educational institutions, or private organizations in sponsoring courses of instruction and training programs.[5.04]

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- ◆ An Appraisal District shall reimburse an employee of the appraisal office for all actual and necessary expenses, tuition and other fees, and costs of materials incurred in attending, with approval of the Chief Appraiser, a course or training program sponsored or approved by the Board of Tax Professional Examiners. [5.04]

The Property Tax Division of the State Comptroller's Office will be responsible for preparing and publishing a pamphlet explaining the remedies available to dissatisfied taxpayers and the procedures to be followed in seeking remedial action, (TAXPAYERS' RIGHTS, REMEDIES, AND RESPONSIBILITIES)

The Property Tax Division will conduct an annual study in each Appraisal District to determine the degree of uniformity of and the median level of appraisals by the Appraisal District within each major kind of property. These studies are usually conducted by practicing or former assessors and outside consultants. The purpose of this study is a report card on each district and is used to a large degree in the determination of schools' local fund assignment.

BOARD OF TAX PROFESSIONAL EXAMINERS

Article 7244b of the Texas Constitution establishes the registration and professional certification of persons entrusted with the assessing, collection and appraisal of property in this State and assures the people of Texas that this responsibility is entrusted to competent persons duly registered.

Under this Article, the Board of Tax Professional Examiners is established.

The Board consists of six members appointed by the Governor with the advice and consent of the Senate to serve for terms of six years with the terms of two members expiring on March 1 of each odd numbered year. Vacancies on the Board are filled in the same manner for the unexpired portion of the term.

- ◆ The Board may initiate proceedings either on its own motion or on the complaint of any person to insure strict compliance with this act and all rules adopted by the Board.
- ◆ Persons required to register:
 - [1] all Chief Appraisers, appraisal supervisors and assistants, property tax appraisers, appraisal engineers, and other persons with authority to render judgment on, recommend, or certify appraised values to the Appraisal Review Board of an Appraisal District;
 - [2] the tax assessor, tax collector, or other person designated by the governing body of a taxing unit as the chief administrator of the unit's assessment functions, collections functions, or both; and other persons who perform assessment or collections functions for the unit whom the chief administrator of the unit's tax office requires to register; and
 - [3] all persons engaged in appraisals of real or personal property for ad valorem tax purposes for an Appraisal District or a taxing unit.
- ◆ Any person who performs an appraisal, assessment, or collection function after failing to register, or during the period in which his registration or certification with the Board is revoked or suspended, is subject to a Class B Misdemeanor.
- ◆ The Board may adopt rules, standards and minimum requirements for each classification and publish and distribute to each district all requirements established by this Board.

A person may file a complaint concerning the unauthorized practice of appraisal, assessment, or collections under this section with the County Attorney of the County where the practice occurred or with the Board.

BOARD OF DIRECTORS

Chapter 6.03 of the Property Tax Code establishes the Board of Directors of each Appraisal District.

The Board of Directors of an Appraisal District is elected by vote of the Governing Bodies of County, Cities, School Districts and, if entitled to vote, conservation and reclamation districts and County Road Districts that participate in the district. The voting entitlement of a taxing unit entitled to vote is determined by dividing the total dollar amount of property taxes imposed in the district by the taxing unit for the preceding tax year by the sum of the total dollar amount of property taxes imposed by each taxing unit entitled to vote.

Each jurisdiction entitled to vote, other than the utility and special districts, may nominate one person for each position open on the Board. The utility and special districts entitled to vote will hold a preliminary election prior the August 15 to vote on one candidate to be placed on the general ballot. Prior to October 15 the taxing units entitled to vote [other than the utility and special districts] will submit nominees to the Chief Appraiser. Before October 30 the Chief Appraiser prepares the general ballot and delivers it to the presiding officer of each jurisdiction entitled to vote. They will submit their vote to the Chief Appraiser before November 15 and the results of the election will be announced by December 1. If the county assessor-collector is not elected to the Board, the county assessor-collector serves as a nonvoting director.

[6.03]

Special districts such as Fire Districts, Hospital Districts, and Junior College Districts are not entitled to vote.

The Board of Directors have only six statutory defined duties:

- (1) establish an office.
- (2) appoint a Chief Appraiser.
- (3) appoint the Appraisal Review Board.
- (4) appoint the Taxpayer Liaison Officer.
- (5) make general policy for the District.
- (6) adopt a budget.
- (7) develop reappraisal plan for the District.

Policy is usually set on the recommendation of the Chief Appraiser who is responsible for implementing these policies.

The approval of contracts is properly a function of the Board. The Chief Appraiser should make the Board aware of all things that will enable them to make an informed decision on any contract to come before them.

The Chief Appraiser should keep the members of the Board informed of current issues that may possibly become an issue of discussion with members of the public. An Appraisal District Board of Directors is very similar to the Board of Trustees of a School District in their duties, responsibilities and authority. It makes policy and sees that the Chief Appraiser implements them.

BOARD OF DIRECTORS RULES OF PROCEDURE

On January 11, 1980, the Board of Directors of the District passed Resolution No. 1, Adopting Rules of Procedure for the Appraisal District. The Rules of Procedure, as amended by Resolution of the Board or the Texas Property Code, are as follows:

◆ Rules.

Roberts' Rules of Order shall conduct meetings of the Board.

◆ 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.

◆ Meetings.

Regular meetings will normally be held on the 3rd Thursday after the 1st Monday of each month at such time as determined by the Board. The Board may meet at any time at the call of the Chairman, but may not meet less often than once each calendar quarter.

◆ Quorum.

At all meetings of the Board a majority of the members of the Board shall constitute a quorum for the transaction of business. The act of a majority of the Directors present at any meeting at which there is a quorum shall be the act of the Board.

◆ Notice to Members of the Board.

Members of the Board shall be notified at least three days in advance of special meetings of the Board.

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◆ **Election & Term.**

At its first meeting each calendar year, the Board shall elect a Chairman and a Secretary. The Board may elect a Vice-Chairman.[6.04(a)]

◆ **Chairman.**

The Chairman shall preside over all meetings of the Board. The Chairman shall have such other powers and duties as may from time to time be prescribed by the Board.

◆ **Vice-Chairman.**

The Vice-Chairman shall preside over all meetings and perform the duties and responsibilities of the Chairman in his absence.

◆ **Secretary.**

The Secretary shall be responsible for overseeing the keeping of minutes for all Board meetings, for overseeing the keeping of all records of the Board, and shall be responsible for compliance with the notice provisions of the Texas Open Meetings Act. The Secretary may delegate any of the above responsibilities to members of the Appraisal District staff provided by the Chief Appraiser for those purposes. The Secretary will perform such other responsibilities as these rules and the law requires.

◆ **Board Standing Committees.**

At the beginning of each new term, the Chairman shall appoint two committees of two Board Members each. The Appraisal Review Board Selection Committee shall interview persons having an interest in serving on the Appraisal Review Board and make a recommendation to the full board at the December Board of Directors meeting. The Budget Review Committee shall review the Chief Appraiser's preliminary budget prior to delivery of the Proposed Budget to the full board and taxing jurisdictions.

◆ **Notice.**

Any notice to a member of the Board must be in writing and delivered personally or mailed to the address designated by the member.

◆ **Minutes.**

Minutes shall be kept of all proceedings, as prescribed by the Texas Open Meetings Act, by the Secretary or designee of the Secretary.

◆ **Compensation.**

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. [6.04(c)]

◆ **Budget Hearings.**

Each year the Chief Appraiser shall prepare a budget and shall submit a copy of the proposed budget to each taxing unit and to the Board of Directors before June 15th. He shall include in the budget a list showing each proposed position, the proposed salary for the position, all benefits proposed for the position, each proposed capital expenditure, and an estimate of the amount of the budget that will be allocated to each taxing unit. Each taxing unit entitled to vote on the appointment of Board members shall maintain a copy of the proposed budget for public inspection at its principal administrative office. [6.06 (a)]

The Board of Directors shall hold a public hearing to consider the budget. The secretary of the Board (or designee) shall deliver to the presiding officer of the governing body of each taxing unit participating in the district not later than the 10th day before the date of the hearing a written notice of the date, time, and place fixed for the hearing. The Board shall complete its hearings, make any amendments to the proposed budget it desires, and finally approve a budget before September 15. If governing bodies of a majority of the taxing units entitled to vote on the appointment of Board members adopt resolutions disapproving a budget and file them with the secretary of the Board within 30 days after its adoption, the budget does not take effect, and the Board shall adopt a new budget within 30 days of the disapproval. [6.06 (b)]

Each taxing unit participating in the district is allocated a portion of the amount of the budget equal to the proportion that the total dollar amount of property taxes imposed in the district by the unit for the tax year of the budget. [6.04 (d)]

Payments shall be made to a depository designated by the district Board of Directors. The district's funds may be disbursed by a written check, draft, or order signed by the Chief Appraiser and one member of the Board or two Board members. [6.04 (f)]

TAXPAYER LIAISON OFFICER

Chapter 6.052 of the Property Tax Code requires the Board of Directors in a County with a population of more than 125,000 appoint a Taxpayer Liaison Officer who shall serve at the pleasure of the Board.

The Taxpayer Liaison Officer administers the public access functions and is responsible for resolving disputes not involving matters that may be protested to the Appraisal Review Board.

The Taxpayer Liaison Officer provides information and materials to assist property owners in understanding the appraisal process, protest procedures, and related matters. He reports to the Board at each meeting on the status of all complaints filed with the Board. The Board, in turn, notifies the parties to the complaint of the status of the complaint unless said notice would jeopardize an undercover investigation.

The Taxpayer Liaison Officer is entitled to compensation as provided by the budget adopted by the Board of Directors.

PUBLIC ACCESSIBILITY POLICIES

GENERAL POLICY STATEMENT

It shall be the policy of the Board of Directors of the Montgomery Central Appraisal District to welcome public input, comments and complaints regarding the operations of the Appraisal District and the Appraisal Review Board.

FUNCTIONS OF THE BOARD OF DIRECTORS

The Board of Directors is the governing body of the Appraisal District. The Board's principal responsibilities are the appointment of the Chief Appraiser, the appointment of the Appraisal Review Board, the appointment of the Taxpayer Liaison Officer, and the approval of the budget under which the Appraisal District's and the review Board's activities are funded.

The Board also has various other functions that relate to the financial and administrative functions of the district. These include the selection of the district's depository, the approval of any contracts for outside appraisal services, the approval of all contracts pertaining to the administration of the district, and the resolution of any litigation to which the district is a party.

The Texas legislature has defined the responsibilities of the Board of directors in the Texas Property Tax Code. The legislature has also defined the responsibilities of others in the taxation process. The Chief Appraiser, for example, is the only person empowered to make decisions about the value of property and whether the property qualifies for exemption or some special appraisal status, such as agricultural use valuation. The Appraisal Review Board is the only Board empowered to review the decisions of the Chief Appraiser regarding the values and taxability of individual properties. The Board of Directors may not alter a decision by either the Chief Appraiser or the review Board in such matters. The Board of Directors may set the general policies of the district regarding appraisal matters, such as the frequency with which a reappraisal is performed. (State law requires a reappraisal every three years.)

The legislature has also delegated the power to hire the Appraisal District staff to the Chief Appraiser. Thus the decision to dismiss or retain an individual employee rests with the Chief Appraiser, not the Board of directors.

While the Board has very little authority over the matters of hiring or appraisals, the Board welcomes public input about the fairness and courtesy with which these functions are performed by the appraisal staff and the review Board.

POLICY REGARDING PUBLIC COMMENTS AT BOARD MEETINGS

It is the policy of the Board of Directors that members of the public are afforded the opportunity of appearing before the Board to comment on any issue under the jurisdiction of the Board. This will include the opportunity to comment on the policies and procedures of the Appraisal District and the Appraisal Review Board.

The agenda of each regularly scheduled meeting of the Board of Directors will contain an agenda item for public comments and a report by the Taxpayer Liaison Officer.

COMPLAINT RESOLUTION PROCEDURE

When a written complaint is filed with the Board of the directors, the Board shall review the complaint and determine whether the complaint is one that the Board has authority to resolve. If the Board determines that the complaint is one that must be resolved by the Chief Appraiser or the Appraisal Review Board, the Board will refer the complaint to the appropriate authority.

If the complaint is one that the Board does have authority to resolve, the Board will first determine the means for investigation and resolution of the complaint. The options for investigation and resolution of the complaint include:

- [1] assigning a committee of the Board to investigate
- [2] assigning a single Board member to investigate
- [3] obtaining outside assistance to investigate the complaint
- [4] requesting a report on the matter from the Chief Appraiser

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The Board will also determine the means of reporting the results of the investigation, whether a written report or an oral report to the Board. The Board will provide for notice to the complainant of the results of the investigation. If an oral report to the Board is scheduled, the complainant will be notified of the date and time of the meeting at which the report is scheduled. If a written complaint is filed with the Board, the Board chairman will notify the parties to the complaint at least quarterly of the status of the complaint, unless, in the opinion of the Board, such notice would jeopardize an ongoing undercover investigation.

If the complaint is one that the Board does have authority to resolve, the Board will refer the matter to the tax liaison officer for investigation of the complaint. The Board will determine the means of reporting the results of the investigation to the Board. The liaison officer will report on the status of all pending complaints at each Board meeting. The liaison officer will also notify the parties to the complaint of the status of the complaint unless, in the opinion of the Board, such notice would jeopardize an ongoing undercover investigation.

The complaint procedure is to provide access to the Board of Directors of the Appraisal District for members of the taxpaying public. This policy is not a grievance procedure for employees of the Appraisal District and is not intended as an alteration of the districts at will employment policy.

ACCESS TO THE BOARD BY NON ENGLISH SPEAKING OR DISABLED PERSONS

It is the policy of the Board of Directors that every reasonable effort will be made to assist all persons in obtaining access to the Board of Directors regardless of that person's ability to speak English and regardless of any physical, mental or developmental disability of any person wishing to communicate to the Board.

If a person who does not speak English expresses a desire to communicate with the Board, the Board shall seek to obtain a translator from the members of the Board, the appraisal staff, or the community at large to assist the person in communicating with the Board.

If a person with a physical, mental or developmental disability expresses a desire to communicate with the Board, the Board will seek to obtain the appropriate professional assistance to help the person in communicating with the Board.

APPRAISAL REVIEW BOARD

Chapter 6.41 of the Property Tax Code establishes an Appraisal Review Board in each Appraisal District.

To be eligible to serve, an individual must be a resident of the district and must have resided in the district for at least two years. A member of the Appraisal District Board of Directors or an officer or employee of the appraisal office or a taxing unit is ineligible to serve on the Board. [6.41(c)]

Members of the Board are appointed by resolution of a majority of the Appraisal District Board of Directors. A vacancy on the Board is filled in the same manner for the unexpired portion of the term.[6.41 (d)]

Members of the Appraisal Review Board hold office for terms of two years beginning January 1. Staggered terms are provided so that the terms of as close to one-half of the members as possible expire each year. [6.41 (e)]

The original statute provides for three members, however, the District Board of Directors, by resolution of a majority of it's members, may increase the size of the Appraisal Review Board. In a District with a population of 250-500,000 the Board is authorized to appoint up to 40 members of the ARB.[6.41(b)]

A person is ineligible to serve on the Appraisal Review Board if the person is: [6.412]

- (1) a officer or employee of the Appraisal District, the Comptroller or a taxing unit for which the Appraisal District appraises property;
- (2) a former member of the Board of directors of the Appraisal District; or
- (3) a former member of the governing body of a taxing unit for which the Appraisal District appraises property, until the fourth anniversary of the date the person ceased to be a member or officer
- (4) if the person has ever appeared before the Appraisal Review Board for compensation.

An interest in certain contracts are prohibited by an Appraisal Review Board Member. [6.413]

- (a) An individual is not eligible to be appointed to or to serve on the Appraisal Review Board established for an Appraisal District if the individual or a business entity in which the individual has a substantial interest is a party to a contract with the Appraisal District or with a taxing unit that participates in the Appraisal District.
- (b) An Appraisal District may not enter into a contract with a member of the Appraisal Review Board established for the Appraisal District or with a business entity in which a member of the Appraisal Review Board has a substantial interest.

- (c) A taxing unit may not enter into a contract with a member of the Appraisal Review Board established for an Appraisal District in which the taxing unit participates or with a business entity in which a member of the appraisal Board has a substantial interest.
- (d) For purposes of this section, an individual has substantial interest in a business entity if:
 - (1) the combined ownership of the individual and the individual's spouse is at least 10 percent of the voting stock or shares of the business entity; or
 - (2) the individual or the individual's spouse is a partner, limited partner, or officer of the business entity.

The Montgomery County Appraisal Review Board meets every other month to consider any supplemental changes and in the time period prior to annual certification, meets daily to hear all protests to come before it.

The Chief Appraiser submits the Appraisal Records to the Appraisal Review Board for review and equalization and, when this review is completed, the Board approves the records and returns it to the Chief Appraiser for certification and submission to the appropriate taxing jurisdictions.

Appraisal Review Board members are prohibited from communicating with another person about any matter related to an owner's protest or about a property that is the subject of the protest, except during the hearing or during another protest or other proceeding at which the property is compared to another property or used in a sample of properties. At the beginning of a protest hearing each member of the ARB hearing the protest must sign an affidavit stating that the ARB member has not communicated with another person in violation of the above provisions. A member who has violated the ex parte communications rule must be recused from the proceeding and may not participate in the determination of the protest.

The Appraisal District Board of Directors is required to adopt and implement a policy providing for the temporary replacement of a member who must be recused.

Members of the Board are entitled to per diem set by the Appraisal District budget for each day the Board meets and to reimbursement for actual and necessary expenses incurred in the performance of Board functions as provided by the district budget.

The Appraisal Review Board may employ legal counsel or use the services of the county attorney and may use the staff of the appraisal office for clerical assistance.

Members of the Appraisal Review Board and the staff of the Appraisal District address all valuation and appraisal questions thereby relieving the members of the Board of Directors of this responsibility.

CHIEF APPRAISER

Chapter 6.05 of the Property Tax Code provides for the establishment of an appraisal office in each Appraisal District. The Board of Directors may establish its own appraisal office or contract with an appraisal office in another district or with a taxing unit in the district to perform the duties of the appraisal office.

The Chief Appraiser is appointed by and serves at the pleasure of the Appraisal District Board of Directors. He is the Chief Administrator of the appraisal office and is charged with the responsibility to administer the policies of the Board and to operate the district in a manner to comply with the Property Tax Code and rules promulgated by the Comptroller's Office, Property Tax Division.

All personnel in the appraisal office are employed by the Chief Appraiser and are his or her sole responsibility.

The Chief Appraiser may delegate authority to his employees.

The Montgomery Central Appraisal District has an official job description for the Chief Appraiser and is enclosed hereafter for reference.

POSITION TITLE: Chief Appraiser

GENERAL POSITION SUMMARY: Responsible for the overall operation of the Appraisal District and coordination of its services and activities. Accountable for implementing the goals established by the Board of Directors through the formulation of programs and an annual budget. While indirectly responsible for all staff, the incumbent is virtually self supervisory and directs primary attention toward the Board, client taxing jurisdictions, and community organizations. Assignments are often self initiated.

REPORTING RELATIONSHIP: Board of Directors

PRINCIPAL DUTIES AND RESPONSIBILITIES:

- 1) Translates the objectives and priorities of the Board through the development of programs and the annual budget.
- 2) Develops long-range operating plan for District programs, services, budgetary requirements, staffing levels, etc.
- 3) Enforces all stated and written policies and procedures and recommends creation of appropriate ones in their absence.
- 4) Interacts frequently and often without formal request, with taxing jurisdictions and community organizations to keep them apprised of District activities.
- 5) Hires Deputy Chief Appraiser.
- 6) Prepares the agenda and ensures the availability of necessary support data for all regular and special meetings of the Board of Directors.
- 7) Directs regularly scheduled meetings of MCAD staff utilizing input from supervisory personnel in the preparation of the agenda.
- 8) Recommends to the Board the development of new policies, procedures and programs and changes to existing ones and recommends methods for implementation.
- 9) Attends, as appropriate, and represents MCAD at meetings of Montgomery County taxing jurisdictions, related state organizations, and other local or regional organizations as necessary.
- 10) Represents MCAD as the ultimate staff contact, though not always the prime contact, on contracts or projects involving outside firms and/or individuals.

REQUIRED KNOWLEDGE, SKILLS AND ABILITIES:

◆ **Knowledge:**

Applies a basic understanding of the concepts and principles of property appraisal, tax collections and collection accounting. Exercises thorough understanding of the principles of management and supervision as well as related practices.

◆ **Problem Complexity:**

Develops approaches and solutions involving a reasonable degree of complexity. Often requires the limited application of ingenuity, political sensitivity, and innovation.

◆ **Education:**

Bachelor's or Master's Degree, preferably in Public or Business Administration or Management; or, CTA and/or RPA Certification.

◆ **Experience:**

Bachelor's Degree or CTA and/or RPA Certification, with minimum of 15 years experience, at least 10 of which are in a supervisory capacity. Extensive experience working in and with public agencies and at least three years as Director or Assistant Director of a public agency or department; or, Master's Degree or CTA and/or RPA Certification with minimum of 12 years experience, at least 8 of which are in a supervisory capacity. Extensive experience working in and with public agencies and at least three years as Director or Assistant Director of a public agency or department.

◆ **Residency:**

Must reside in Montgomery County, Texas during term of employment.

DISCLAIMER CLAUSE:

This position description is not intended, and should not be construed, to be an exhaustive list of all responsibilities, skills, efforts, or working conditions associated with the position of Chief Appraiser. It is intended to reflect those principal job elements essential for making decisions and directing the day-to-day operations of the Montgomery Central Appraisal District.

AGRICULTURAL APPRAISAL ADVISORY BOARD

Section 6.12 of the Property Tax Code provides that the Chief Appraiser of each Appraisal District appoint, with the advice and consent of the Board of Directors, an agricultural advisory Board composed of three or more members as determined by the Board of directors.

One member must be a representative of the county agricultural stabilization and conservation service and the remainder of the members must be landowners of the district whose land qualifies for agricultural appraisal and who have been residents of the district for a least five years.

The members serve for staggered terms of two years and are not entitled to compensation. The Board meets at the call of the Chief Appraiser at least three times a year.

The Board advises the Chief Appraiser on the valuation and use of land that may be designated for agricultural use or that may be open space agricultural or timberland within the district.