

**TRINITY COUNTY APPRAISAL
DISTRICT
POLICIES AND PROCEDURES
OF THE BOARD OF DIRECTORS**

BOARD OF DIRECTORS

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FORWARD

The Trinity County Appraisal District (TCAD) is a political subdivision of the State created pursuant to Subchapter A of Chapter 6 - Local Administration, of the Property Tax Code. The district's primary responsibility is the development of an appraisal roll for use by taxing units in imposing ad valorem taxes on property in the district.

Generally, the appraisal district's boundaries are the same as the county's boundaries. Previous to HB 1010 there were exceptions with taxing units having boundaries extending into two or more counties. Those units were allowed to participate in more than one, or in only one, appraisal district. In the event they choose one, the boundaries of the district chosen extended outside the county to the extent of that unit's boundaries. With the implementation of HB 1010, effective January **1, 2008**, the appraisal district's boundaries are the county's boundaries.

The costs of district operations are allocated to the various taxing units participating in the district, based upon their relative tax levy. Payments are due before the first day of each calendar quarter and late payments are assessed penalty and interest.

A majority of the taxing units entitled to vote in the selection of the board of directors have the authority to veto the appraisal district's budget and any other action of the board of directors.

BOARD OF DIRECTORS

The Trinity County Appraisal District is governed by a board of five directors.

Eligibility

To be eligible to serve on the board, an individual must have resided in the Trinity County Appraisal District for at least two years immediately preceding the date the individual takes office. An elected official or member of the governing body of a participating taxing unit may serve as a board member. An employee of a taxing unit that participates in the appraisal district may not serve on the district's board of directors unless such individual is also a member of the governing body or an elected official of a taxing unit that participates in the district.

An individual may not be appointed or continue to serve on the board if he/she is related within the second degree of consanguinity or affinity to an appraiser who appraises property for use in the appraisal district's appraisal review board proceeding, or a tax representative who represents taxpayers for a fee before the appraisal district's appraisal review board.

A person is ineligible to serve on the board if the individual, or a business in which the individual has a substantial interest, enters into a contract with the appraisal district or a taxing unit in the district if the contract activity is governed by the code. Substantial interest is defined as the person and person's spouse having a combined ownership of at least ten percent (10%) of the voting stock or shares of a business, or the person or person's spouse is a partner, limited partner, or an officer of a business. An appraisal district is barred from contracting with a board member or a business entity in which a board member has a substantial interest. A taxing unit is prohibited from making a tax-related contract with a member of the board of directors or a business entity in which the member has a substantial interest.

Term

Members of the board serve two-year terms beginning on January 1 of even-numbered years.

Selection

Members of the board of directors are appointed by vote of the governing bodies of the incorporated cities and towns, the school districts, and of the county. The selection process is administered by the chief appraiser in the fall of each odd-numbered year.

Vacancies on the Board

In the event of a vacancy on the board of directors, the board of directors notifies the voting units of the vacancy. The voting taxing units nominate candidates to fill the vacancy. The board of directors select by majority vote one of the nominees to fill the vacancy.

Recall

A voting taxing unit may ask for the recall of any director the unit voted for in the appointment process. Recall starts when the unit files a resolution with the chief appraiser stating that the unit is calling for the recall of a named member. The chief appraiser conducts the recall process. (Section 6.033)

Officers of the Board

The officers of the board shall consist of a chairman, a vice chairman and a secretary who shall be selected by majority vote at the first meeting of the year.

The duties of the chairman include:

- Presiding at board meetings;
- Appointing committee members unless otherwise instructed by the 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 chairman may vote on any matter coming before the board except as prohibited by statute.

If both the chairman and secretary are absent from a meeting, the remaining members shall select a presiding officer by majority vote.

The duties of the vice chairman shall include:

- Presiding at meetings in absence of the chairman

The duties of the secretary shall include:

- Along with the chairman, signing all legal instruments requiring board signature; and
- Performing legal duties and required by statute and functions as designated by the board.

Compensation

Members of the board may not receive compensation for service on the board, but are entitled to reimbursement for actual and necessary expenses incurred in the performance of their duties as provided by the budget adopted by the board.

Meetings

All meetings of the board shall be held in one of the board rooms of the Trinity County Appraisal District located at 123 S. Main St, Groveton, Texas 75845 or 103 W. Caroline, Trinity, Texas 75862, unless a different location is designated by board action and in the notice of meeting. Meetings shall start promptly at the appointed hour or as soon thereafter as a quorum is present.

Notices of meetings shall be posted as required by law. No business shall be transacted at the meeting except that for which the meeting is called.

A majority of the members of the board shall constitute a quorum for transaction of business.

Meetings shall be conducted in conformity to Roberts Rules of Order Revised unless otherwise directed by board policy.

The board shall have the authority to hold a closed or executive session without public admittance consistent with the requirements of law.

An agenda packet outlining the agenda and providing support information shall be prepared by the chief appraiser and mailed or delivered to the members at least forty-eight (48) hours before the time of the scheduled meeting. Included in the packet will be the minutes of the previous meeting.

The minutes of the preceding meeting shall be approved by the board as the first order of business and signed by the secretary and the chairman.

The official minutes shall be kept by the chief appraiser in the central office of the appraisal district.

Citizen Participation [Sec.6.04 (d), (e), (f), and (g)]

It shall be the policy of the board of directors to allow opportunities for the public to speak to the board on any issue under its jurisdiction. The agenda for the order of business for all regular meetings shall include an item to allow receipt of citizens' input on appraisal district and appraisal review board policies and procedures.

The board of directors shall provide reasonable access to the board for a person who does not speak English or who has a physical, mental, or developmental disability.

The board of directors shall make to the public and taxing jurisdictions information of public interest describing the functions of the board and procedures for filing and resolving complaints by the board.

The board of directors, at least quarterly and until final disposition of any complaint filed, shall notify the parties to the complaint the status of the complaint unless notice would jeopardize and undercover investigation.

Citizens will not be permitted to enter into discussion or debate as other agenda items are being considered by the board.

Authority of the Board

The board of directors shall establish general policies in keeping with the wishes of the community and the requirements of State law. Members of the board of directors shall exercise the authority of office only when acting as a board legally in session. The board shall not be bound to any statement or action on the part of any individual member.

The board may establish committees as needed to carry out its responsibilities. Majority vote of members present will be required to establish a committee. The chairman shall appoint committee members. These committees act only as adjuncts of the board and cannot take any action which in any way usurps the power and/or responsibilities of the board of directors.

The statutory responsibilities of the board of directors include:

1. Establishment of an appraisal office (section 6.05)

The administrative offices of the district shall be located at 123 S. Main St, Groveton, Texas 75845

All contracts for office space shall be approved by the board.

Office hours for the district shall be 8:00 a.m. to 5:00 p.m., Monday through Friday, unless the day is designated a holiday.

2. Appointment of chief appraiser (section 6.05)

Section 6.05 Tax Code, states that the board shall appoint the chief appraiser. The chief appraiser is appointed by and serves at the pleasure of the appraisal district board of directors.

3. Approval of budget (section 6.06)

The board shall consider and adopt an annual budget by September 15 of each year. The budget may not be adopted until written notice is given to the taxing units and the public and the board has conducted a public hearing on the proposed budget.

The chief appraiser shall prepare a preliminary budget and schedule a public workshop session for the board of directors and any other eligible and interested parties to present the budget. This preliminary budget will be sent to all taxing units asking for their input and/or suggestions for changes. Based on

changes to the preliminary budget as approved by the board of directors, the chief appraiser shall prepare the budget and present it for final board approval as required by statute.

4. Annual financial audit (Section 6.063)

The board shall contract for an annual audit by an independent certified public accountant. A copy of the audit report shall be delivered to the presiding officers of the county, cities and schools participating in the district.

5. Designation of depository (Section 6.09)

The board shall solicit bids for the district depository at least once every two years and shall designate the institution(s) that offer 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.

6. Competitive bidding requirements (Section 6.11)

An appraisal district is subject to the same requirements and has the same purchasing and contracting authority as a municipality under Chapter 252, Local Government Code.

The district cannot make a contract requiring expenditure of \$25,000 or more unless it follows one of the methods specified in the code. These include competitive sealed bids, reverse auctions, and various exceptions.

7. 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 land and timber land.

8. Appointment of Appraisal Review Board (Section 6.41)

The appraisal review board shall consist of five members; however, the directors may, by resolution of a majority, increase the size from three to the number of members the board of directors considers appropriate. An individual who has served for all or part of three consecutive terms on the appraisal review board is ineligible to serve on the appraisal review board during a term that begins on the next January 1 following the third of those consecutive terms.

To be eligible to serve on the board, an individual must be a resident of the district and must have resided in the district for at least two years. A person is ineligible to serve on the appraisal review board if the person is a member of the board of directors, an officer, or employee of the appraisal district, an employee of the comptroller, or a member of the governing body, officer, or employee of a taxing unit.

Appointments to the appraisal review board are made by resolution of the board of directors. A vacancy on the appraisal review board is filled in the same manner of the unexpired portion of the term.

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

The chief appraiser, with the approval of the board, may contract with private appraisal firms to perform appraisal services for the district, subject to the chief appraiser's approval.

10. Periodic reappraisal (Section 25.18)

The board provides that the appraised values of all real and personal property shall be reviewed and the appraised values updated each year, if deemed necessary.

In addition to performing specific statutory duties, the board shall.

- a. Require and evaluate reports of the chief appraiser concerning the operations and financial status of the appraisal district.
- b. Require the development of and adoption of district policies for the sound financial management of district funds.
- c. Assist in presenting to the public the needs and progress of the appraisal district.
- d. Consider and act on policies for the appraisal district. Such policies may be initiated by the chief appraiser or by members of the board or by the general public. Any policy change proposed by the general public shall be submitted to the chief appraiser for his or her consideration and recommendation.
- e. Select district legal counsel and authorize compensation from the appraisal district budget.
- f. Approve all contracts as required by law.
- g. Perform other duties as required to govern the district as permitted by law.

GENERAL POLICY FOR PUBLIC ACCESS TO 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 and the appraisal review board, and on any issue under the board's jurisdiction. Generally, the board's statutory duties are:

- (a) adopting the district's annual operation budget;
- (b) contracting for necessary services;
- (c) making general policy regarding the operation of the appraisal district and;
- (d) appointing appraisal review board members.

At each regularly scheduled meeting on the second Monday of the month at 6 pm, the chairman of the board shall announce that each person wishing to address the board on such policies, procedures or issues may have five (5) minutes in which to do so. The board may vote to expand any person's time for speaking. If a large number of persons wish to speak to the board, the board may vote to 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 policies and procedures of the appraisal district or the appraisal review board and unrelated to any other issue under the board's jurisdiction. [Refer to Section 6.04 (d), Tax Code.]

If a person who does not speak English or who communicates by sign language wishes to address the board at a meeting, and that person is unable to provide an interpreter, the individual should notify the chief appraiser in writing at least three (3) business days prior to the meeting, and earlier if possible. Upon receiving such a notice, the chief appraiser shall arrange to have an interpreter at the meeting. [Refer to Section 6.04 (e), Tax Code.]

If a person has a disability and needs assistance to enter the appraisal district office building and board room, the individual should notify the chief appraiser in writing at least three (3) business days prior to the meeting. [Refer to Section 6.04 (e), Tax Code.]

Policies for Resolving Complaints

Consideration will be given to written complaints on any matter within the jurisdiction of the board of directors, except that a complaint may not be addressed to any of the grounds for challenge and protest before the appraisal review board as set out in Section 41.03 and 41.41, Tax Code.

The board of directors will respond to written complaints about the policies and procedures of the appraisal district, appraisal review board, and the board of directors.

Correspondence shall be mailed to:
Chairman, Board of Directors
Trinity County Appraisal
District PO Box 950
Trinity, Texas 75845

The board's deliberations at its meetings with respect to complaints shall occur in open session, as authorized by the Texas Open Meetings Act, Article 6252-17, Tex. Rev.Civ.Stats.

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

CHIEF APPRAISER DUTIES

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 appraisal 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. Establish a comprehensive program for conduct of all appraisal activities and keep the board informed on the progress of appraisal activities.
2. Develop and implement sound administrative procedures for conduct of all district functions.
3. Develop and implement an effective financial management system and provide reports to the board to allow evaluation of the district's fiscal affairs.
4. Develop and implement an effective internal budget development system and prepare a proposed budget by June 15th of each year.
5. Serve as the district's spokesperson in providing information to news media, taxing units, and the general public on the operations of the appraisal district and provisions of the property tax laws.
6. Prepare the agenda for each board meeting, attend all meetings, and provide staff recommendations for all appropriate board actions.
7. In conjunction with district counsel, provide recommendations for board action on litigation.
8. Develop and implement a personnel management system for job assignments, evaluations, hiring, staff policy, and personnel related matters.
9. Employ and compensate professional, clerical and other personnel as provided by the budget.
10. Be entitled to appeal an order of the appraisal review board determining a taxpayer protest as provided by Subchapter C, Chapter 41 of the Tax Code (section 42.02).

**TRINITY COUNTY APPRAISAL REVIEW BOARD
OFFICIAL PROCEDURES FOR HEARINGS
AS REQUIRED BY SECTIONS 41.66 AND 41.461
OF THE TEXAS PROPERTY TAX CODE**

1. Hearing involving personal appearance on protest filed by property owner and/or representative.

A. Order of Hearing

- I. Announcement of account number, property owner, cause number, and nature of protest.
2. Swearing of representatives and witnesses as required by Tax Code Section 41.67 (a).
3. Signing of affidavits.
4. Presentation of appraisal records by TCAD staff.
- S. Presentation of issues and evidence on behalf of property owner.
6. Presentation of issued and evidence on behalf of TCAD.
7. Formal determination of protest and written order by entire ARB.
8. Delivery of notice and ARB order to property owner and chief appraiser.

B. Presentation and Receipt of Testimony and Evidence

1. Testimony shall be narrative in form and subject to question by members of the ARB.
2. The ARB shall permit examination of witnesses and evidence by any party that has been sworn.
3. The ARB shall decide what testimony and evidence will or will not be presented.
4. Documentary evidence should be submitted through the original document; a copy may be accepted at the discretion of the ARB.
5. The ARB may take official notice of appropriate matters.

2. Hearing involving affidavits only, on protest filed by property owner and/or representative.

A. Order of Hearing

- I. The same procedures shall be followed as in I.A, above, except that an Affidavit in lieu of testimony will be accepted on behalf of property owner.

B. Presentation and Receipt of Testimony and Evidence

- J. The same procedures shall be followed as in I.B., above, except that no oral testimony will be presented and received on behalf of property owner.

3. Hearing on challenge filed by taxing unit

- A. The same procedures shall be followed as in 1.A. and I. B., above except that "Taxing Unit" shall replace "Property Owner" as the participating party.

4. Records of proceedings

- A. The ARB shall make a record of all proceedings for all hearings involving protests by property owners and challenges by taxing units.
- B. The ARB shall maintain such records as required by law.