

**COLEMAN COUNTY TAX APPRAISAL  
DISTRICT**

**BOARD POLICY**

Doc

1.1.1.

DD ACCESS  
Policy of  
Pete de

## FOREWARD

Coleman Appraisal District is a political subdivision of the State of Texas created by the Legislature through enactment of the Texas Tax Code.

The District's primary responsibility is to develop each year an appraisal roll for use by taxing units in imposing ad valorem taxes. Beginning in January 2008, the geographic boundaries of that responsibility will be the same as Coleman County's boundaries. In past years, some taxing units that lie in part in adjoining countries had the District appraise all of their property, including property outside Coleman County.

## MISSION STATEMENT

It is the mission of the District Board of Directors to establish general policies in keeping with the requirements of state law and adherence to the dictates of the Texas Property Tax Code (hereafter referred to as Tax Code). It is charged with the responsibility to provide uniform and equal appraisal of all property within its boundaries and to develop an annual appraisal roll for use by the taxing jurisdictions.

Our mission is to courteously and efficiently serve the property owners and taxing units of Coleman County by timely producing an accurate, complete, and equitable appraisal roll.

We expect excellence in the services we provide, and recognize that excellence is achieved through individual and team effort on the part of well-trained, motivated personnel. Accordingly, we are committed to creating and maintaining a work environment that provides and supports innovation and change as essential to effective performance in a constantly changing society.

The Board of Directors governs Coleman Appraisal District. The Board's primary duties are to select the chief appraiser, to adopt the annual budget, appoint members to Coleman Appraisal Review Board, and to ensure that the district follows policies and procedures set by law. The Board does not appraise property or make decisions that affect the appraisal records for particular properties.

## **BOARD OF DIRECTORS**

Governance of the Appraisal District is given to a board of directors. The members may not receive compensation for service on the board, but are entitled to reimbursement for actual and necessary expenses.

It is the policy of the board of directors of the Coleman County appraisal district that the board of directors and the chief appraiser shall abide by all provisions of the Texas Property Tax Code as much as possible.

### **Section 1. Qualifications**

To be eligible to serve on the board, a person must have resided in the Coleman County Appraisal District for a least two years immediately preceding the date of taking office.

Appraisal district directors serve two-year terms. Each term begins on January 1 of an even-numbered year. All directors serve the same two year terms.

The voting taxing units elect the members of the board. These same units nominate by resolution candidates to fill a vacancy on the board.

A taxing unit may ask for the recall of any director the unit voted for in the appointment process.

### **Section 2. Organization**

The board will follow Roberts Rules of Order.

The board must be properly sworn into office, select officers and assign them responsibilities, schedule and publicize meetings.

### **Section 3. Responsibilities**

The board of directors shall be appointed and serve as a five member board as set forth in Texas Statute Senate Bill 621.

Specific responsibilities of the board of directors are:

- A. appoint a Chief Appraiser to serve as the chief administrative officer of the Coleman County Appraisal District;
- B. contracting with other appraisal offices taxing units, or private firms to perform appraisal functions;
- C. adopt annual budgets for the operation of the appraisal office;
- D. determine a method of financing the annual budgets cost allocation among taxing units;
- E. purchase or lease real property, as well as, construction improvements to establish the appraisal office;
- F. ensure preparation of annual audits by a certified public account;
- G. select a financial institution to deposit funds through bid process;
- H. entering contracts for appraisal functions and for certain expenses in excess of \$5,000 complying with the competitive bidding requirements established by law;
- I. being a necessary party to lawsuits brought by property owners concerning appraisals;
- J. approve the appointment of the Agricultural Advisory Board;
- K. appoint the members of the Appraisal Review Board and increase the size when necessary; and
- L. administer the district office in any other manner required by law and represent the public interest in all matters concerning the taxpayers of the district.

The board of directors has no responsibility for setting tax rates, appraising property, adjusting appraisals, granting or denying exemptions, or any other matter directly affecting the value of property.

#### **Section 4. Meetings**

- A. "Regular Meetings". The board shall meet regularly on the second Monday of each month at 8:00 A.M., except for August, or at such other time as the board deems necessary

- B. "Special Meetings". Special meetings may be called by the secretary of the board at request of the chairman or on written request of any two board members.
- C. "Open Meetings". Both the regular and special meeting of the board of directors shall be open to the public and to representatives of the press.
- D. "Order of Business". The regular order of business shall be the reading of the minutes, hear from anyone desiring to appear before the board for any reason, approval of invoices, report of Chief Appraiser, unfinished business and new business. Should the Board not meet in any regular meeting, two Board members shall review the budgeted expenditures, sign the checks and recommend approval of invoices at the next regular meeting. Should the Board not meet in any regular meeting or should a regular budgeted expenditure need to be paid prior to next meeting, two Board members shall review the budgeted expenditures, sign the checks and recommend approval of invoices at the next regular meeting.
- E. "Quorum". A quorum of a majority of members must be present before the board takes any official action.
- F. "Regulation". The Board of Directors may by a majority vote, make rules of procedure from time to time for the administration of these policies.
- G. "Persons Appearing Before the Board". Individuals wishing to appear before the board must request in writing to appear before the board and give the subject upon which they wish to speak five days prior to the meeting date of the board. Persons then appearing before the board will be given a reasonable time to present their subject.

#### **Section 5. Access to the Board**

- A. "Handling Complaints". The Board of Directors has no responsibility for setting tax rates, appraising property, adjusting appraisal, granting or denying exemptions, or any other matter directly affecting the value of property. If any member of the public wishes to file a complaint, submit comments or recommendations with the board of directors concerning the operation of the appraisal office or any other function over which the

board has responsibility, he or she may do so. Written correspondence to the chairman of the board outlining any complaint or concern should be delivered to the Chief Appraiser of the district at the appraisal district office.

The Chief Appraiser will transmit copies of all such correspondence to members of the board of directors. The issues raised in such complaints or commentary will be discussed by the board at the next scheduled public meeting, and public testimony will be invited. Pursuant to Section 6.04 (g), Texas Tax Code the board of directors shall notify the parties to any complaint concerning its status on a quarterly basis until final disposition of the matter, unless notice would jeopardize an undercover investigation.

- B. "Access for Disabled Persons". All public facilities constructed or substantially renovated with public funds after 1969 must be accessible to the physically handicapped. However, cities, counties and other public entities that lease facilities are not required to lease accessible facilities unless federal funds are used in the program taking place at the facilities. Even though this applies to CCAD, every effort will be made to provide any person access to the office, board of directors and appraisal review board, on a case by case basis.
- C. "Access to Non-English Speaking Person". The board of directors for Coleman County Appraisal District will provide a translator to help non-English speaking members of the community as the need arises.

**ADDENDUM TO:**  
**PUBLIC ACCESS POLICIES FOR APPRAISAL DISTRICT**  
**MEETINGS**

Paragraph 2, Section 2 and 3 provide for the appointment of interpreters for individuals who wish to attend a meeting of the Board.

The following interpreters may be contacted for services to hire as needed:

Bilingual: Irene Matula  
240 County Road 129  
Hallettsville, TX 77964-5558  
(361) 798-2429

Deaf/Blind: Texas Rehabilitation Commission  
(361) 578-1594  
(List of interpreters available upon request)

Texas Commission for the Blind  
(361) 575-2352

Region III Service Center  
(361) 573-0731

The Board of Directors is required to complete a training course on the Public Information Act, not later than the 90<sup>th</sup> day after taking the oath of office.

The Chief Appraiser is hereby designated the custodian of all records, documents, writings, letters, memoranda, or other written, typed, copied or developed materials possessed, assembled, or maintained by this appraisal

A list of those persons requesting confidential information will presented to the Board of Directors.

- When the Appraisal District receives a written request for disclosure, the District has 10 business days to respond, according to law. The board, through the Chief Appraiser, must either provide the records for inspection or request an open records decision from the attorney general, unless there has already been a decision that the records are confidential.
- If the district believes a record is confidential, but does not request an open records decision within 10 business days and no prior decision on the issue exists, the records is presumed open after 10 business days.
- All requests for public information are to be forwarded to the Chief Appraiser.
- The request shall be in writing, stating the specific item to be inspected and will become a part of the permanent file.
- The Chief Appraiser shall thereupon make a determination as to whether or not the information requested is public in nature.
- If the Chief Appraiser finds the information to be public in nature, he shall make available such record for inspection. No mechanical, photographic or electronic equipment will be allowed upon district's premises.
- No district records will be taken from districts premises.
- If the information is in active use or otherwise unavailable, the party requesting the information will be notified immediately upon it's becoming available.
- Copies will be provided by the district at a minimal charge.
- If he finds the information not public in nature, he shall so inform the requesting party and shall for no reason release such information.
- Magnetic Media of appraisal records shall be produced by the District. The District shall be responsible for production or securing hard copy reproductions of records and for the distribution of all copies.
- The Attorney General's Office is responsible for developing guidelines for charging for public information records. The Appraisal District will follow the guidelines set forth by the Attorney General's Office for such charges.

Special meetings of the Board may be called by the Chairman or upon the written request of at least three members of the Board.

#### 04.04 Parliamentary Procedure

Robert's Rules of Order, Newly Revised shall be followed by the Chairman in the conduct of all meetings of the Board.

#### 04.05 Agenda

An agenda shall be prepared under the direction of the Chief Appraiser and the Chairman of the Board. For an item of business to appear on the agenda, the Chief Appraiser or Chairman must be notified no later than one week in advance of the called meeting. Otherwise, the item of business will be placed on the agenda for the next meeting of the Board.

The agenda shall be separated into two sections: the consent agenda and the regular agenda. The consent agenda shall contain all routine items that do not require discussion and can be approved as one action item. If any member of the Board requests, any item on the consent agenda must be removed and considered as an item on the regular agenda.

The regular agenda shall contain all other items for the Board's approval that need separate discussion and approval.

#### 04.06 Open Meetings Act

Notice of the meeting shall be posted in a place readily accessible to the general public at all times for at least 72 hours preceding the scheduled time of the meeting. In the case of an emergency, the nature of which shall be expressed in the notice, it shall be sufficient if the notice is posted two hours before the meeting is convened.

Except as otherwise provided by Section 551.000 et seq of the Texas Government Code, all meetings shall be open to the public. No closed or executive meeting shall be held unless the Board has first been convened in open meeting for which notice has been given. For all closed, or executive sessions, a certified agenda must be kept indicating the time at which the closed meeting began and ended, the subject matter discussed, and a record of any further action taken. Said certified agenda must be kept on record for at least a two-year period after the date of the meeting.

## **CHIEF APPRAISER VACANCY, RESIGNATION and/or TERMINATION**

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

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

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

- a. Appoint a search committee consisting of the chairman and three board members.
- b. Develop an advertisement reflecting minimum expected qualifications, expectations.
- c. Develop a timetable to accept applications, interview and present candidates.
- d. Publish advertisement in local publications, surrounding counties and with the Texas Association of Appraisal Districts and Texas Association of Assessing Officers.
- e. Committee will determine interviews with best qualified candidates. If necessary, the CAD will house a potential candidate in a near by hotel.
- f. The committee will then report to the entire board on all candidates, the interviewed candidates and why they were chosen and make a recommendation to the board for further investigation.
- g. The board, as a whole, will conduct an interview with the recommended candidate for consideration.
- h. The board will vote on the new chief appraiser and negotiate a contract package. The board of directors reserves the right to sign a contract after the first 6 month probationary review.
- i. If a new chief appraiser has not been determined within 30 days of the prior chief appraiser's departure, an interim chief appraiser shall be appointed.

This process may be varied with board action.

*Filing Chief Appr. Nancy*

## **METHOD OF FILLING VACANCIES**

### **Section 1. Announcement of Vacancies**

The Chief Appraiser shall publicly announce by appropriate means all vacancies to be filled in the district service by other than administrative transfer, promotion, or reinstatement and shall maintain a list of announced vacancies for public inspection. Each announcement, insofar as practicable, shall specify the title, nature of the job, the required qualifications and the deadline for and method of application. Each announcement shall contain a statement affirming the district's commitment to a policy of equal employment opportunity.

### **Section 2. Promotion Policy**

A promotion is the assignment of an employee from a position in one class to a position in another class having a higher maximum salary. It shall be district policy to provide promotional opportunities whenever possible. A selection process may be limited to qualified district employees or such employees may be given preference in application and/or consideration.

### **Section 3. Temporary Promotions**

The Chief Appraiser may authorize a temporary promotion to ensure the proper performance of district functions if a position is vacant or its regular incumbent is absent. Employees so promoted may be additionally compensated for the duration of their temporary assignments in amounts to be determined by the Chief Appraiser. Nothing herein shall be construed to prevent the assignment of higher-level duties to an employee without additional compensation. Authorized additional compensations shall be paid only in cases of formal temporary promotion effected in accordance with these rules.

#### **Section 4. Transfers**

A transfer is the assignment of an employee from one position to another, not involving promotion or demotion. A transfer may be for administrative convenience or upon request of the employee. Transfers may be made administratively or in conjunction with an announced selection process.

#### **Section 5. Nondisciplinary Demotions**

A demotion is the assignment of an employee from a position in one class to a position in another class having a lower maximum salary.

With the approval of the Chief Appraiser and if qualified to perform the duties of the lower level position, an employee may be administratively demoted at his or her own request or as an alternative to layoff. Such demotions shall not be considered disciplinary actions or disqualify the employees involved from consideration for later advancement. Demotions effected as alternatives to layoffs may be fully or partially rescinded at any time.

#### **Section 6. Applications**

Applications for initial employment, promotion or other type of transfer, and reinstatement shall be submitted as prescribed by the Chief Appraiser. Only applications officially received in the prescribed manner shall be considered.

All information submitted in connection with applying for district positions is subject to verification.

#### **Section 7. Evaluation**

The Chief Appraiser shall determine the most appropriate means of evaluating applicants against job requirements to identify the best qualified. Reference checks, interviews, medical examinations, back-ground checks, performance tests, written tests, and/or other screening procedures may be used as appropriate.

Applicants shall be required to provide any information and undergo any examinations necessary to demonstrate compliance with prescribed qualifications for the positions involved.

### **Section 8. Disqualification**

An applicant shall be disqualified from consideration if he or she:

- A. does not meet the qualifications necessary for performance of the duties of the position involved;
- B. has made a false statement of material fact on the application form or supplements thereto;
- C. has committed or attempted to commit a fraudulent act at any stage of the selection process;
- D. is an alien not legally permitted to work.

An applicant may be disqualified from consideration upon other reasonable grounds relating to job requirements.

### **Section 9. Re-employment**

Requests for re-employment of former employees will be accepted by the Chief Appraiser in the same manner as new applicants, if they were in good standing upon termination and gave the CCAD two weeks notice of intention to resign.

A discharged employee seeking re-employment may be determined by the Chief Appraiser to be eligible for rehire. This determination will be made on the person's total employment record and reasons for the discharge.

### **Section 10. Training**

The CCAD fosters and promotes employee development and training programs. The Chief Appraiser shall assist supervisors in training to meet the specific needs for employee efficiency. Also, information shall be available concerning job requirements and training opportunities to assist employees in increasing their efficiency for present and future positions with the CCAD.

### **Section 11. Americans Disability Act**

Coleman County Tax Appraisal District will not discriminate against a "qualified individual with a disability" because of the disability of such individual in regard to job application procedures, the hiring, advancement, or discharge of employees, employee compensation, job training and other terms, conditions, and privileges of employment.

The definition of "disability" is impairment that substantially limits one or more of the major life activities [including performing manual tasks, walking, seeing, hearing, speaking, breathing, learning, or working] of such individual.

The American With Disabilities Act prohibits employment discrimination not against an individual with a disability but against a "qualified" individual with a disability and the Coleman CAD policy will adhere to the Americans With Disabilities Act PL 101-336 effective January 26, 1992.

The following guidelines will be used as a determining factor concerning applicants or employees with disabilities:

- (1) Examine each position to determine what employees currently do in that position;
- (2) Determine the approximate percentage of time per week or month current employees perform their functions;
- (3) Determine what licenses, educational background, and experience is required for each position;
- (4) Define, as objectively as possible, what production standards are required for performance of the job (such as speed requirements, number of completion of tasks per day); and
- (5) Examine all existing job descriptions, personnel policies, guidelines, supervisory manuals, work rules and employee handbooks to determine which rules or provisions have an adverse effect on disabled individuals. Consider whether these rules are necessary to assure that an employee

# BOARD OF DIRECTORS

## APPOINTMENTS

### APPRAISAL REVIEW BOARD

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

#### ELIGIBILITY

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

#### COMPENSATION

Appraisal Review Board members shall receive \$50 per session. A session is 5 minutes to 4 hours. This is paid for quarterly meetings, hearings and/or training sessions. Meals will be reimbursed.

#### DUTIES

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

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

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

### AGRICULTURAL ADVISORY BOARD

The chief appraiser shall 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 pursuant to the Texas Property Tax Code, Sect. 6.12.

## **QUALIFICATIONS**

One agricultural advisory board member must be a representative of the county agricultural stabilization and conservation service with the remainder of the members being landowners in the district whose land qualifies for appraisal under Subchapter C, D and E of Chapter 23 of the Texas Property Tax Code and who have been residents of the district for at least two (2) years.

An employee or officer of the District may not be appointed and may not serve as a member of the agricultural advisory board.

## **TERMS OF OFFICE**

Members of the board serve for staggered terms of two (2) years.

## **MEETINGS**

The ag advisory board shall meet at the call of the chief appraiser at least three (3) times per year.

## **COMPENSATION**

A member of the agricultural advisory board is not entitled to compensation.

## **RESPONSIBILITIES**

The ag board shall advise 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. (Including wildlife management use)

## **AMENDMENT OF POLICY**

The board of directors may amend its policies by a majority vote of the board at any meeting provided that each member has been supplied a copy of the proposed amendment in advance to the meeting. Policies may be amended by a majority vote of the members present, provided that each member has been supplied a copy of the proposed amendment in advance to the meeting. Amendments to policies may be presented at a regular meeting and not acted upon until the following meeting.

## **APPOINTMENT**

### **Section 1. Basis**

Appointments shall be made based on the qualifications of applicants as ascertained through fair and practical selection methods.

### **Section 2. Type**

Appointments shall be designated either regular or temporary. Regular appointments shall ordinarily be of indefinite duration and may be made to full-time or part-time positions. Limited term regular appointments may be made in unusual circumstances. All regular appointments are subject to the rules governing probation.

Temporary appointments shall ordinarily be limited to six months and may be made to full-time or part-time positions requiring continuous, seasonal, or intermittent performance.

### **Section 3. Emergency Temporary Appointments**

Whenever an emergency exists which requires the services of personnel who are not otherwise available, such personnel may be immediately appointed for a period not to exceed 30 working days without regard to normal recruitment and selection requirements. Emergency temporary appointments shall not be renewable.

### **Section 4. Nepotism**

No employee may directly or indirectly supervise or be supervised by a member of his or her immediate family. For purpose of these rules, an immediate family includes spouse, parent, stepparent, parent-in-law, child, stepchild, brother, sister, stepbrother, stepsister, brother-in-law, sister-in-law, grandparent, grandchild, and any relative living in the same household as the employee.

No person related within the second degree of affinity or consanguinity (blood relationship) to any member of the board of directors or Chief Appraiser shall be appointed to any office, position, clerkship, or other service of the CCAD.

A Chief Appraiser may not refer a person to another person for an appraisal, even if the appraisal is not for property tax purposes. Also, any appraisal performed by the Chief Appraiser privately or by a relative of the Chief Appraiser within the second degree of affinity or consanguinity is inadmissible in any appraisal review board or judicial hearing on any property taxable within the CCAD.

No two members of an immediate family living in the same household shall be employed by the CCAD. No employee shall work under the supervision (directly or indirectly) of a relative.

No individual may serve, or be appointed to serve on the board of directors if either he or she has a business in which he or she has a substantial interest has a contract with (a) the appraisal district or (b) a taxing unit within the district (if the contract with the taxing unit relates to a property tax activity). The appraisal district and taxing unit are likewise prohibited from entering into such a contract. A person has a prohibited substantial interest in a business if:

- A. he and his spouse together own at least 10% of the voting stock; or
- B. he or his spouse is a partner, limited partner, or officer of the business.

The Chief Appraiser may apply the nepotism prohibition in the case of other organizational (contractual services) and/or personal relationships when failure to do so would be detrimental to the district.

### **Section 5. Residence**

There shall be no absolute residence requirement for district employment except as may be provided by law. Employees likely to be called to work in cases of emergency may be required to reside within a reasonable commuting range of their places of work.

### **Section 6. Medical Examinations**

A person selected for initial appointment or reinstatement to certain classifications as designated by the Chief Appraiser shall undergo a thorough medical examination at district expense in a manner prescribed by the Chief Appraiser. Employment shall be contingent upon successful completion of the medical examination in relation to the standards of fitness required for the position involved. The Chief Appraiser, acting on information provided by the medical personnel, shall be the final authority in determining medical suitability for employment.

The Chief Appraiser may waive or modify the medical examination requirement for any or all part-time positions or for reinstatements following short breaks in service.

### **Section 7. Completion of Forms**

Upon successfully passing the physical examination, the new employee will be required to complete the following forms:

1. Withholding tax forms (W-4)
2. Applications for insurance
3. Application for retirement membership
4. Payroll maintenance form

can perform the essential functions of the position. Eliminate those that are not necessary that may have an adverse impact upon the disabled.

- (6) Examine job descriptions to make sure that all job criteria are related to the ability to perform the job. For instance, if the job description requires "ability to lift 50 pounds," the employer must be able to demonstrate that this ability is essential to perform the job - e.g., that employees commonly do lift 50 pounds. Even if not commonly performed, some functions may be "essential." For example, a person in charge of administering corporate safety may need to be able to administer first-aid on an emergency basis. Although not commonly performed, the function is still essential.