

POLICY MANUAL

BOARD OF DIRECTORS
ERATH COUNTY APPRAISAL DISTRICT

JANUARY 2010

FOREWARD

Erath County 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 Erath County's boundaries. In past years, some taxing units that lie in part in adjoining counties had the District appraise all of their property, including property outside Erath County.

Our mission is to courteously and efficiently serve the property owners and taxing units of Erath 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.

This Policy Manual supplements the Appraisal District Director's Manual – February 2006 ("Director's Manual") published by the Texas Comptroller of Public Accounts. The Director's Manual is a comprehensive reference guide that explains constitutional requirements, state laws and rules that govern the conduct of not only appraisal district boards of directors but also appraisal districts themselves. The scope of the Policy Manual is much narrower. It brings together certain written policies that state law specifically requires and summary descriptions of how this Board fulfills other statutory requirements about which detailed written policies are not required. This Policy Manual is not a substitute for or a summary of the various manuals and guidelines for the District's day-to-day operations.

The Board of Directors governs Erath County Appraisal District. The Board's primary duties are to select the chief appraiser, to adopt the annual budget, appoint members to Erath 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.

COMPOSITION OF THE BOARD OF DIRECTORS

Selection

The Board of Directors now has five members. Five voting members are appointed by the taxing units, which includes the Erath County Tax Assessor-Collector.

Term

Members of the Board serve two-year staggered terms beginning on January 1.

Officers of the Board

The Board elects a chairman and a secretary at its first meeting each calendar year. To later fill a vacancy in one of these offices, the Board elects a replacement at the first meeting after the vacancy occurs.

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 secretary's duties include:

- Presiding at meetings if the chairman is absent;
- Along with the chairman, signing all legal instruments requiring board signature; and
- Performing other duties as required by statute and functions as designated by the board.

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

Compensation

Members receive no compensation for service on the Board. They are entitled to reimbursement for actual and necessary expenses incurred in the performance of their duties as provided by the District's budget. When Board members must travel to represent the District, they are entitled to reimbursement at the rates and by the rules applicable to District employees and set out in the District's Personnel Policy.

OPERATION OF THE BOARD OF DIRECTORS

Meeting Schedule and Format

The Board ordinarily meets at 8:00 a.m. on the second Tuesday of each month at the District offices at 1390 Harbin Drive, Stephenville, Texas. The Board may designate a different meeting time, day, or place if needed. Meetings start promptly at the scheduled hour or as soon thereafter as a quorum is present.

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

The chairman may call special meetings or emergency meetings. During any meeting, the Board may vote to call a special or emergency meeting.

The Chief Appraiser prepares agenda packets and meeting notices on behalf of the Board. The Chief Appraiser normally delivers the agenda for the next meeting, supporting information, and the minutes of the last meeting to each member at least forty-eight (48) hours before each regular meeting. The Chief Appraiser prepares and posts meeting notices as required by law. Only items posted in the meeting notice may be acted upon at a meeting.

The Board conducts its meetings under Roberts Rules of Order Revised.

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

The first order of business at a meeting is approval of the minutes of the preceding meeting. The secretary signs the minutes when approved. The Chief Appraiser prepares and keeps the official minutes on behalf of the Board.

Public Access to Board Meetings

Erath County Appraisal District shall conduct all meetings in accordance with applicable Open Government Laws.

The District shall also provide regular opportunities for the public to speak to the Board on issues under the Board's jurisdiction.

The agenda for each regularly scheduled meeting of the Board shall include an agenda item for public comments. At each such meeting, the chairman shall announce that anyone wishing to address the Board on issues under the Board's jurisdiction may do so. The chairman shall allow each speaker five minutes but may expand the time as needed if doing so will not interfere with the Board's completing its business and adjourning its meeting at a reasonable time. The Board may refuse to hear comments on subjects not reasonably related to the policies and procedures of Erath County Appraisal District or Erath County Appraisal Review Board and comments not reasonably related to other issues under the Board's jurisdiction.

Except when the Board conducts a public hearing on a particular issue, the Board will receive citizen comments only during the period specified by the agenda for public comments.

If a person who does not speak English or a person who communicates by American Sign Language notifies the taxpayer liaison officer in writing at least three business days before a regularly scheduled meeting that he or she desires to address the Board and is unable to provide an interpreter, the District shall make reasonable efforts to secure the services of translator or interpreter at the meeting.

Erath County Appraisal District strives to provide reasonable access to the Board by disabled persons. A person who needs additional assistance for entry or access should notify the taxpayer liaison officer in writing at least three business days before a regularly scheduled meeting.

Resolving Complaints

The Board will consider written complaints about the policies and procedures of Erath County Appraisal District, Erath County Appraisal Review Board, the Board of Directors, and any other matter within the Board's jurisdiction.

Correspondence should be addressed as follows and mailed:

Chairman, Board of Directors
Erath County Appraisal District
1390 Harbin Drive
Stephenville, Texas 76401

The Board will not consider complaints addressing any of the grounds for challenge, protest, or motion for correction of appraisal roll that are specified in Section 41.03, 41.41, and Section 25.25, respectively. The Board of Directors has no authority to

overrule an agreement between the Chief Appraiser and a property owner on a matter specified in Section 1.111(e) or a determination of Erath County Appraisal Review Board on a challenge, protest, or motion for correction made under authority of Section 41.07, 41.47, and Section 25.25, respectively.

Written complaints are forwarded to the Taxpayer Liaison Officer. The agenda for each regularly scheduled meeting of the Board shall include an agenda item for a report by the Taxpayer Liaison Officer. At each such meeting, he shall report to the Board on the nature and the status of resolution of all complaints filed. Board deliberations concerning complaints must comply with the applicable provisions of the Texas Open Meetings Act. Until final disposition of each complaint and unless doing so would jeopardize an undercover investigation, the Board shall notify the parties to the complaint at least quarterly of the status of the complaint.

Other responsibilities of the Taxpayer Liaison Officer include the following:

- Administering the public access functions required by the Tax Code;
- Supporting the Chief Appraiser and his/her staff to assist property owner's in understanding the appraisal process, protest procedures and related matters;
- Developing and implementing policies and procedures to guarantee access to the Board by non-English speaking and disabled property owners;
- Preparing information of public interest describing Board functions and procedures involving how complaints are filed and resolved by the Board; and
- Performing other duties and responsibilities as assigned.

Authority of the Board

The Board of Directors establishes general policies in keeping with the wishes of the community and the requirements of state law. The Board may exercise its authority only by majority vote with a quorum present in a properly posted meeting. An individual member may not bind the Board by any statement or action.

The Board may establish committees as needed to carry out its responsibilities. The chairman appoints committee members to serve until successors are appointed or until the committee is disbanded. A committee acts only as an adjunct to the Board and may not take any action, which in any way usurps the power or responsibilities of the Board of Directors.

Appointments to standing committees are normally made as soon as possible after the Board begins a new term. Except as otherwise provided in this Policy Manual, each committee establishes its own written operating procedures, subject to approval by the Board of Directors.

Statutory responsibilities of the Board of Directors include the following:

1. Establishment of an Appraisal Office - Section 6.05

The administrative offices of Erath County Appraisal District are located at 1390 Harbin Drive in Stephenville, Texas. The Board may lease additional office spaces as needed.

The District's normal business hours are from 8:00 a.m. to 5:00 p.m., Monday through Friday. Departments involved in public contact must maintain sufficient personnel throughout these hours. The Board and the Chief Appraiser periodically review office space requirements, lease arrangements, and other requirements related to the establishment of appraisal district offices.

2. Appointment of Chief Appraiser - Section 6.05

The Board appoints the Chief Appraiser, who serves under an annually renewed contract, approved by the Board. The Board evaluates the chief appraiser annually in December or as soon thereafter as practicable.

The Chief Appraiser is an officer of the District for purposes of the nepotism laws. The District may not employ or contract with the chief appraiser's spouse, parent or stepparent, child or stepchild, or the spouse of any of these.

3. Approval of Budget - Section 6.06

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

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

Once the Board adopts a budget, expenditures in excess of the total budget require budget amendment in the manner provided by Section 6.06 of the Tax Code. Fund transfers that do not increase the total amount of the budget are not considered budget amendments. All amendments to the officially adopted budget shall be recommended by the Chief Appraiser and approved by the Board of Directors prior to encumbrance of such funds.

4. Annual Financial Audit - Section 6.063

The Board contracts for an annual audit by an independent certified public accountant. The Chief Appraiser delivers copies of the audit report to the presiding officers of the county, cities, schools, and districts participating in the district.

5. Designation of Depository - Section 6.09

The Board solicits bids for the district depository at least once every two years. In choosing a depository, the board selects the institution(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

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

7. Appointment of Appraisal Review Board – Section 6. 41

Tarrant Appraisal Review Board consists of citizen members who serve two-year, staggered terms. The Board of Directors appoints, by resolution, as many members as it deems necessary to carry out Tarrant Appraisal Review Board’s business. If a vacancy occurs, the Board fills it in the same manner for the unexpired portion of the term.

In selecting appraisal review board members, the Board not only screens applicants to determine whether they meet the applicable eligibility requirements and restrictions but also considers ethnic balance, equitable geographic representation, and other factors to achieve fair representation for all areas of Erath County and the other taxing units.

The Board of Directors, or a committee if the Board so chooses, interviews candidates for the appraisal review board before making final selection. In making reappointments, the Board may solicit and consider evaluations from the officers and staff of the Review Board, the appraisal staff, and other interested parties.

9. Appraisal Contracts - Section 25.01 (b) (c)

The Chief Appraiser, with the approval of the Board, may contract annually with private appraisal firms to perform appraisal services for the District.

10. Periodic Reappraisal - Section 25.18

The District reviews all real property and updates appraised values as necessary every year. At all times, however, the appraisal district is responsible for ensuring that taxation is equal and uniform as directed by Article VIII, Section I of the Texas Constitution.

11. Other Board Duties

- Requires and evaluates reports from the Chief Appraiser on the operations and financial status of the District;
- Requires the development and adoption of district policies for the sound financial management of District funds;
- Assists in presenting the needs and progress of the District to the public;
- Considers and acts on policies for the Erath County Appraisal District and Erath County Appraisal Review Board;
- Selects the District’s legal counsel;
- Approves contracts as required by law; and
- Performs other duties as required to govern the District as permitted by law

ADOPTION AND AMENDMENT

These policies may be altered, amended or repealed and new ones adopted by the Board at any meeting of the Board at which a quorum is present, provided written notice of the proposed change is forwarded to each Director one week prior to the meeting at which official action is to be taken.

DULY PASSED AND APPROVED THIS January 12, 2010

ATTEST:

**ERATH COUNTY APPRAISAL DISTRICT
BOARD OF DIRECTORS**

By: Bill Bailey
Chairman

By: Jennifer Carey
Secretary