



FISHER COUNTY APPRAISAL DISTRICT

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OPERATING POLICIES OF THE FISHER COUNTY APPRAISAL DISTRICT

BOARD OF DIRECTORS

**RICHARD GAONA, CHAIRMAN
RAFORD HARGROVE, VICE-CHAIRMAN
EARNEST RAGAN, SECRETARY
VICK BURK, MEMBER
TERRY COKER, MEMBER**

Adopted 4 / 14 / 2009

2008 Changes to
OPERATING POLICIES OF THE FISHER COUNTY APPRAISAL DISTRICT

FORWARD

Amend the second paragraph to read, “ THE APPRAISAL DISTRICT’S BOUNDARIES ARE THE SAME AS THE COUNTY’S BOUNDARIES. ALL TAXING UNITS LOCATED WITHIN THE COUNTY BOUNDARIES ARE INCLUDED IN THE APPRAISAL DISTRICT BUDGET. 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. LATE PAYMENTS MAY BE ASSESSED PENALTY AND INTEREST, UNLESS APPROVED BY THE BOARD OF DIRECTORS.”

Changes are due to law changes on Appraisal District Boundaries and waiver of penalty and interest of late payments by taxing units.

COMPENSATION

ARB members will be entitled to receive \$50.00 for a half-day and \$100.00 full-day served plus expenses instead of \$35.00 plus expenses.

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NOTE: All references to 'section' in this document specifically refer to the Texas State Property Tax Code.

FORWARD

The Fisher County Appraisal District is a political subdivision of the State, created pursuant to Sub-chapter 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.

The appraisal district's boundaries are the same as the county's boundaries. All taxing units located within the county boundaries are included in the Appraisal Budget. 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. Late payments must be assessed penalty and interest, unless approved by the Board of Directors.

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 or any other actions of the board of directors.

The Fisher County Appraisal District is governed by a board of five directors. The Fisher County Appraisal District shall hereafter be referred to as "District" for the purposes of this policy directive.

ELIGIBILITY

To be eligible to serve on the Board of Directors, an individual must be a resident of the District and must have resided in the District for at least two years immediately preceding the date the individual takes office. An individual may serve on the governing body of a taxing unit in the appraisal district and still be eligible to serve as a director. An employee of a taxing unit that participates in the District is not eligible to 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.

A board member is prohibited from serving on the board of directors if the member is related to a person who is in the business of appraising or represents property owners for a fee in proceedings in the appraisal district. Relatives barred are those within the second degree by blood or marriage. These persons include: spouse, children, brothers and sisters, parents, grand-parents, grand-children, aunts and uncles, and brothers-in-law and sisters-in law. The spouses relatives in the same degree are included in this prohibition.

A person is ineligible to serve on the board of directors 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 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 of 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 OF OFFICE

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

SELECTION

Members of the board are appointed by vote of the governing bodies of the county, incorporated cities and town, and the school districts as per Section 6.03(c) and (d) of the State Property Tax Code. The selection process is administered by the chief appraiser in the fall of each odd-numbered year. H.B. 2043 amends Subsections (j) -(l) by modifying the procedures for appointing appraisal district directors to provide that the ballot prepared by the chief appraiser include those names timely submitted and that taxing units submit their votes to the chief appraiser before December 15, rather than November 15. The chief appraiser submits results to the taxing units before December 31.

VACANCIES ON THE BOARD

In the event of a vacancy on the board, the governing bodies of voting taxing units will each nominate a candidate to fill the vacancy as per Section 6.03(k) (1) of the Property Tax Code. In the case of board vacancies, taxing units are required to submit their nominees' names to the chief appraiser within 45 days (previously 10 days) of notification of the vacancy.

RECALL

The governing body of a taxing unit may call for the recall of a member of the board of directors appointed under Section 6.03 of the Code for who the unit cast any of its votes in the appointment of the board as per Section 6.033 of the Property Tax Code.

OFFICERS OF THE BOARD

The officers of the board shall consist of a chairman, vice-chairman, and secretary who shall be selected by majority vote at the first regular session of the board beginning a new term. In the event of a vacancy of office, the office is filled at the first regular meeting following the vacancy.

The duties of the chairman shall include:

- *Presiding at board meetings;
- *Appointing committee members unless otherwise instructed by the board;
- *Along with the secretary, signing all legal instruments requiring board signatures; 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. The duties of the vice-chairman in the temporary absence of the chairman.

- *All duties of the chairman in the temporary absence of the chairman.

The duties of the secretary shall include:

- *All duties of the chairman in the temporary absence of the chairman and vice-chairman.

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 the Fisher County Appraisal District Office located at 107 E North 1st Street in Roby, Texas, 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.

The regular meeting of the board shall be held the second Tuesday of each month beginning at 8:00 A.M. as deemed necessary by the Chief Appraiser. Special meetings or emergency meetings may be called by the chairman or by a majority of members.

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 of the board at least 48 hours before the time of the next regular meeting. The packet shall include the minutes of the previous regular meeting.

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

The official minutes shall be bound and 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, and a report from the chief appraiser.

The board of directors shall make available to the public and taxing units 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 an 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 shall exercise the authority of office only when acting as a board legally in session. The board shall not be bound by 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.

Committees may include, but are not limited to budget, appraisal review board, employee benefits, and facilities. Committee members will normally be appointed as needed and serve until the need is no longer evident or the member is replaced. A committee may establish its own written operating procedures, subject to approval by the board of directors.

A committee acts only as an adjunct of the board and cannot take any action which in any way usurps the power or responsibilities of the board of directors. The statutory responsibilities of the board of directors include:

1) Establishment of an appraisal office (Sec. 6.05)

The administrative offices of the district shall be located at the Fisher County Appraisal District located at 107 E North 1st Street in Roby, Texas. All contracts for office space shall be board approved. Office hours for the district shall be 08:00 A.M. to 05:00 P.M. Monday thru Friday, unless the day is designated a holiday. The board shall annually designate a holiday schedule or automatically carry forward previously approved holidays.

2) Appointment of chief appraiser (Sec. 6.05)

The board shall appoint a chief appraiser, who will serve at the pleasure of the board. The board may conduct an annual performance evaluation of the chief appraiser.

3) Approval of budget (Sec. 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. The preliminary budget will be sent to all taxing units for their input or suggestions. Based on changes to the preliminary budget as approved by the board, the chief appraiser shall prepare the budget and present it for final board approval as required by statute. Once the budget is approved and implemented, changes in line items may be made by the chief appraiser, but the total budget may not be exceeded except by board and taxing unit approval.

4) Annual financial audit (Sec. 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 all taxing units in the district.

5) Designation of depository (Sec. 6.09)

The board shall solicit bids for the district depository at least once every two years, unless extended two years, and shall designate the institution(s) that offer the most favorable terms for the handling of district funds. Funds must be secured in the manner provided by law for county funds. S.B. 902 amends Subsection (c) to provide that an appraisal district depository contract shall be for a two-year term. The appraisal district board may agree to extend the contract for a second two-year term, after which the appraisal district must solicit bids for the depository contract. Effective June 20, 2003.

6) Competitive bidding requirements (Sec. 6.41)

The board shall solicit bids for any expenditure of more than \$ 5,000, and is subject to the requirements and powers included in the Certificate of Obligation Act of 1971 (Sub chapter C, Chapter 271, Local Govt. Code).

7) Appointment of appraisal review board (Sec. 6.41)

The appraisal district directors appoint ARB members by majority vote and record their decision in a resolution. Beginning in 2004, the appraisal district directors determine the number

of ARB members to serve on the ARB, with a statutory minimum of three members. Members serve two-year staggered terms with terms beginning January 1.

In counties with population of under 100,000, an ARB member may serve a 3 consecutive term position and then must sit out at least one full ARB term to be eligible to serve again. After that time, the board of directors may reappoint the person. The board will strive for racial balance, representation for all areas of the district, representation for taxing units, and any other factors that will make the ARB a body representing all areas and population of the district. A vacancy on the ARB is filled in the same manner for the unexpired term.

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

- a. Annually provide opportunity for the board and staff members to review and evaluate employee benefits and to administer the district pension plan.
- b. Evaluate reports of the chief appraiser concerning the operations and financial status of the district.
- c. Require the development and adoption of district policies for the sound financial management of district funds.
- d. Assist in presenting to the public the needs and progress of the appraisal district.
- e. Consider and act on policies for the 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 consideration and recommendation.
- f. Select district legal counsel and authorize compensation from the appraisal district budget.
- g. Approve all contracts as required by law.
- h. 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 operating budget;
- (b) Contracting for necessary services;
- (c) Hiring the chief appraiser and assigning responsibilities to the position;
- (d) Making general policy regarding the operation of the appraisal district; and
- (e) Appointing appraisal review board members.

ADDRESSING THE BOARD

At each regularly scheduled meeting on the second Tuesday of each month at 8:00 A.M., the chairman of the board shall announce that each person wishing to address the

board on such policies, procedures or issues may have 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 ARB and unrelated to any other issue under the board's jurisdiction. (Reference Sec. 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 or the board chairman in writing at least 3 business days prior to the meeting, or earlier if possible.

Upon receiving such a notice, the chief appraiser or board chairman shall arrange to have an interpreter at the meeting. (Reference Sec. 6.04 (e) Tax Code.)

If a person has a disability and needs assistance to enter the appraisal district office building, the individual should notify the chief appraiser or board chairman in writing at least 3 business days prior to the meeting. (Reference Sec. 6.04 (e) Tax Code.)

ACCESS BY DISABLED PERSON

The Fisher County Appraisal District has handicapped parking available at the entrance to the building at 107 E North 1st Street. All district facilities are available at ground level. Doors are wheelchair passable. Restrooms are handicapped equipped. Should any disabled person desire it, curbside service during normal business hours is available with a simple phone call.

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 Sections 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, ARB, and the board of directors. Correspondence shall be mailed to :

Chairman, Board of Directors
Fisher County Appraisal District
P. O. Box 516
Roby, Texas 79543

At each regularly scheduled meeting, the board chairman shall deliver by written or oral report the nature of any complaints and the status of resolution.

The board's deliberations at its meetings with respect to complaints shall occur in open session or executive session, as authorized by the Texas Open Meetings Act, Article 6252-17, Texas Revised Civil Statutes.

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. (Reference Sec. 6.04 (g), Tax Code).

PUBLIC INFORMATION ABOUT THE BOARD OF DIRECTORS AND ABOUT COMPLAINTS

The Fisher County Appraisal District, like other Texas appraisal districts, has two distinct boards working in conjunction with it, the board of directors and the appraisal review board.

The board of directors is the board ultimately responsible for governing the appraisal district. It consists of five people selected by the taxing units for which the district appraises property, these are incorporated cities or towns, school districts and the county. The directors serve two-year terms. The board of directors is responsible for making the district's major administrative and financial decisions. The board of directors, for example, approves the district's budget and makes decisions concerning major contracts, such as the hiring of an appraisal firm to appraise mineral properties. The board of directors also selects the district's chief appraiser and the members of the appraisal review board. The board of directors, however, does not take an active roll in the appraisal of individual properties. Properties in the appraisal district are appraised by the chief appraiser and his staff. If a property owner has some complaint about the appraisal of his property in a particular year, he should discuss that problem with the appraisal district's staff or file a formal protest before the appraisal review board.

The appraisal review board is responsible for hearing and resolving protests from property owners concerning appraisal of their properties. The ARB's duties and a property owner's right to protest the appraisal of his property are more thoroughly explained in the pamphlets entitle "Taxpayers' Rights, Remedies and Responsibilities and The Appraisal Review Board" available at the appraisal district's office.

The board of directors meets on the second Tuesday of each month at 8:00 A.M., and its meetings are open to the public. Persons interested in addressing the board of directors about policies and procedures of the district or the ARB, or about any other matter within the jurisdiction of the board, may do so at its meetings. Any person who would like to speak to the board, but who does not speak English and who cannot arrange for an interpreter, should advise the chief appraiser or board chairman in writing at least 3 business days before a scheduled meeting of the board so that an interpreter can be obtained. Any person who would like to speak to the board, but who cannot do so because of some handicap or disability, should advise the chief appraiser or board chairman in writing at least 3 business days before a scheduled meeting of the board so that special arrangements can be made. Copies of the appraisal district's policies concerning access to the board of directors are available upon request at the appraisal district's office.

While the appraisal review board considers protests about the appraisals of particular properties, the board of directors considers other types of complaints from property owners and taxing units. If a property owner has a complaint about the appraisal district or the appraisal review board, which cannot be resolved by the chief appraiser or the ARB chairman, the property

owner should set that complaint out in writing addressed to the board of directors. The board will then investigate the matter and notify the property owner of the status of his complaint at least once each calendar quarter until final resolution of the complaint. (Reference Sec. 6.04 (g), Tax Code.)

DISTRICT ADMINISTRATION

The chief appraiser is the chief administrator of the appraisal office.

Appointed by the board of directors, the chief appraiser serves at the pleasure of the board and is directly accountable to the board in the discharge of duties and responsibilities. All other personnel of the appraisal office are employed by and accountable to the chief appraiser. The chief appraiser may delegate authority to his employees.

DUTIES AND RESPONSIBILITIES

The chief appraiser coordinates and implements the goals and objectives established by board policy, provisions of the Texas State 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 15 for the upcoming fiscal year.
 - (a) Authorization in the forms of check voucher, deposits and all account transactions may occur with **one signature**. In the absence of the Chief Appraiser a Board of Director member may sign.
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. Report to the board each year concerning the accuracy of district appraisals and contractor performance.

11. Be entitled to appeal an order of the appraisal review board determining a taxpayer protest as provided by Section 42.02 State Property Tax Code.

APPRAISAL REVIEW BOARD

The appraisal review board is responsible for the local administrative review of appraisal records. (Secs. 6.41 thru 6.43 Tax Code.)

SELECTION

Members of the appraisal review board are appointed by the board of directors.

ELIGIBILITY

To serve on the appraisal review board 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 board of directors or an officer or employee of the State Property Tax Board, the appraisal office, or a taxing unit is ineligible to serve.

An individual is ineligible to serve if the individual is related within the second degree by blood or marriage to an individual who appraises property for compensation for use in proceedings or of representing property owners for compensation in proceedings in the appraisal district.

An individual is ineligible to serve 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. An individual is considered as having substantial interest in a business entity if:

A) the combined ownership of the individual and individual's spouse is at least 10 percent of the voting stock or shares of the business entity; or

B) The individual or the individual's spouse is a partner, limited partner or officer of the business entity. "Business entity" means a sole proprietorship, partnership, firm, corporation, holding company, joint-stock company, receivership, trust, or other entity recognized by law.

TERMS OF OFFICE

Members will serve two-year, staggered terms with terms beginning in January 1. ARB members may serve a three consecutive term position if the county population is less than 100,000. The board member must then set out a full term to be eligible to serve again. After that time, the board of directors may reappoint the person for another term.

COMPENSATION

Appraisal review board members will be compensated as provided by the appraisal district's budget. Members will be entitled to receive \$50.00 for a half day and \$100.00 for a day served plus expenses for meals, travel, training, and tuition.

DUTIES AND RESPONSIBILITIES

The appraisal review board is statutorily responsible for the review of the appraisal records and the hearing and determination of taxpayer protests and taxing unit challenges

The chief appraiser will delegate appraisal office staff to provide clerical assistance to the ARB. The appraisal review board may adopt rules of procedures.