

KENEDY COUNTY CENTRAL APPRAISAL
DISTRICT

Board of Directors
POLICY
&
PROCEDURES

Adopted: February 8, 2010

Subject to Change

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1. Introduction

These policies and procedures, adopted by the Board of Directors of the Kenedy County Central Appraisal District, are written for the betterment of our community, and in order to give the Public a better understanding of the purpose of the Appraisal District to thereby operate.

To the best of our knowledge, we have adopted these policies and procedures in accordance with the laws of the Texas Property Tax Code..

With the greatest of sincerity, the 2010 Board of Directors have endeavored to reevaluate the Kenedy County Central Appraisal District Board of Directors policies and procedures, in order that the taxpayers of Kenedy County will be better served by this Board and all future Boards who adopt these policies and procedures with all improvements in which they may add to them, or with any changes the Texas Property Tax Code may necessitate.

2. Statutory Functions

The Texas Legislature enacted the State Property Tax Code in 1979, and for the first time created county-wide appraisal of property for ad valorem taxation. This function was assigned to the appraisal districts pursuant to Chapter 6 of the Property Tax Code.

Governance of the districts was given to a board of director's concept. The members may not receive compensation for service on the Board, but are entitled to reimbursement for actual and necessary expenses. Owing delinquent property taxes disqualifies a person from serving as a Board member.

The person must not own property on which delinquent property taxes have been owed for more than 60 days after the date the person knew or should have known of the delinquency. This disqualification does not apply if the person is paying the delinquent taxes under an installment payment agreement or has deferred or abated a suit to collect the delinquent taxes. The Board members commit an offense if they directly or indirectly communicate with the chief appraiser on any matter relating to the appraisal of property in the district.

The penalty for ex parte communication between a member of the Board and/or the chief appraiser is a class C misdemeanor. There are exceptions for open meetings and the Board's discussion with its attorney regarding litigation in which the chief appraiser's presence is necessary. It is not considered ex parte if the communication is a routine communication between the chief appraiser and the county assessor-collector that relates to the administration of an appraisal roll, including communications in connection with the certification, correction or collection of an account, regardless if the county assessor-collector was appointed to the Board of Directors or serves as a nonvoting member.

Specific responsibilities of the Board of Directors are as follows:

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1. The Board must establish an appraisal office in the county in which the district is established. Branch offices may be created outside the county for the convenience of persons living outside the county, but must be located inside the Appraisal District. (Sec. 6.05 (a) of Property Tax Code)
2. The Board is responsible for notifying all taxing units of a vacancy on the Board and for selecting a replacement from nominees submitted. (Sec. 6.03 (I) of Property Tax Code)
3. The Board may change the number of directors or method of selecting directors, or both, if all voting units agree. (Sec. 6.031(a) of Property Tax Code)
4. The Board elects from its members a chairman and secretary at its first meeting of the calendar year. (Sec. 6.04(a) of Property Tax Code)
5. The Board may contract with another appraisal office or taxing unit in the district to perform the Appraisal District's duties. (Sec. 6.05(b) of Property Tax Code)
6. The Board must appoint the chief appraiser. (Sec. 6.05(c) of Property Tax Code)
7. The Board shall develop a biennial appraisal plan after a public hearing, approve the plan by September 15 of each even-numbered year and distribute copies of the plan to the district's taxing units. (Sec. 6.05(i) of Property Tax Code)
8. If this Appraisal District grows to a population of greater than 125,000, the Board will appoint a taxpayer liaison officer. (Sec. 6.052(a) of Property Tax Code)
9. The Board will establish written policies and procedures for public comment at Board meetings, prepare and maintain a written plan describing how a person who does not speak English or who has a physical, mental or developmental disability may be provided reasonable access to the Board and prepare written information describing the functions of the Board and the Board's procedures to file and resolve complaints. (Sec. 6.04(d),(e),(f)&(g) of Property Tax Code)
10. The Board must adopt an annual budget before September 15th, after holding a public hearing and meeting all requirements of the code. (Sec. 6.06(b) of Property Tax Code)
11. The Board must give public notice of budget and budget hearing by publishing a budget summary in a newspaper of general circulation in the appraisal district at least ten (10) days before the public hearing on the budget. (Sec. 6.062(a) of Property Tax Code)
12. The Board may amend the approved operating budget after giving notice to taxing units. (Sec. 6.06(c) of Property Tax Code)
13. The Board must adopt a new budget within thirty (30) days after its budget is disapproved by the taxing units. (Sec. 6.06(b) of Property Tax Code)
14. The Board may authorize the chief appraiser to disburse appraisal district funds. (Sec. 6.06(f) of Property Tax Code)
15. The Board must give its advice and consent to the chief appraiser's appointments to the agricultural advisory Board. (Sec. 6.12(a) of Property Tax Code)
16. The Board must comply with records retention laws for the preservation, microfilming, destruction or other disposition of records. (Sec. 6.13 of Property Tax Code)
17. The Board may change its fiscal year if three-fourths of the taxing units agree. (Sec. 6.06(i) of Property Tax Code)
18. The Board may adopt staggered terms if three-fourths of the taxing units agree. (Sec. 6.034(a) of Property Tax Code)
19. The Board of Directors and the taxing unit's governing body must agree to an estimated budget allocation for new taxing units. (Sec. 6.06(h) of Property Tax Code)
20. The Board may change the appraisal district's method of financing with the consent of all taxing units. (Sec. 6.061(a) of Property Tax Code)

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21. The Board designates the district depository at least once every two (2) years. The Board and depository may agree to extend a depository contract for one additional two-year period. (Sec. 6.09(c) of Property Tax Code)
22. The Board receives taxing units' resolutions disapproving Board actions. (Sec. 6.10 of Property Tax Code)
23. The Board is required to adhere to the same requirements as cities concerning competitive bidding procedures for purchases and contracts requiring expenditure of more than \$25,000. (Section 6.11 (a) of Property Tax Code)
24. Through the Interlocal Cooperation Act, the governing body of a taxing unit may contract with the Board of Directors to assess or collect taxes. (Sec. 6.24(a) of Property Tax Code)
25. The Board of Directors shall appoint Appraisal Review Board members and has the power to change the number of Appraisal Review Board members.(Sec. 6.41 (b) of Property Tax Code)
26. The Board approves contracts with private appraisal forms selected by the chief appraiser to perform appraisal services. (Sec. 25.01 (b) of Property Tax Code)
27. The Board must also adopt and implement a policy for temporary replacement of an Appraisal Review Board member. (Sec. 41.66(g) of Property Tax Code)
28. The Board of Directors and chief appraiser must establish a plan for reappraising all real property in the district at least every three (3) years. (Sec. 25.18(a)&(b) of Property Tax Code)
29. The Board may purchase or lease real property or construct improvements necessary to establish an appraisal office if approved by three-fourths of the voting taxing units. (Sec. 6.051(a) of Property Tax Code)
30. The Board may convey real property owned by the district if approved by three fourths of the voting taxing units and the proceeds are apportioned to the units according to the taxing unit's budget allocation. (Sec. 6.051(c) of Property Tax Code)
31. The Board must have an annual financial audit conducted by an independent certified accountant. A copy of the audit must be delivered to each voting taxing unit. (Sec. 6.063 of Property Tax Code)
32. The Board of Directors may, by resolution, prescribe that particular actions of the chief appraiser concerning Appraisal District finances or administration are subject to Board approval. (Sec. 6.06(f) of Property Tax Code)
33. The Board may approve the chief appraiser's request to appeal an Appraisal Review Board order to district court. (Sec. 42.02 of Property Tax Code)
34. The Appraisal District (i.e., Board of Directors) may be sued by the taxing units to compel the district to comply with the provisions of the Property Tax Code, comptroller rules or other applicable law. (Sec. 43.01 of Property Tax Code)
35. The Appraisal District Board of Directors has the option of waiving penalty and interest on delinquent payments made by the taxing unit for its cost allocations if good cause is shown. The waiver applies to delinquent payments made on or after the effective date of the Act. (Sec 6.06 of Property Tax Code)
36. The Board of Directors has the authority to select the ARB Chairman and Secretary and to encourage the Board of Directors to select as chairman a member who has a background in law and property appraisal. (Sec. 6.42 of Property Tax Code)

These "Statutory Functions" are taken from the Appraisal District Director's Manual published by the Property Tax Division of the Comptroller's Office and the Texas Property Tax Code. Further explanation can be found in these two publications that will be made readily available to the public in the Kenedy County Central Appraisal District office. All directors and staff of this Appraisal District will see that no information on the policies or tax laws will be withheld from the public.

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Even though our personnel policy handbook will cover this in more depth, the following is a general statement of the Kenedy County Central Appraisal District's employment practices: The Kenedy County Central Appraisal District is an Equal Opportunity Employer, and will not discriminate against any applicant or employee because of sex, race, nationality, age, religion and handicap. And further, we shall not base employment decisions on whether an applicant or employee belongs to a labor union; fire an employee for serving as a juror; fire an employee who is ordered to active duty as a member of the state military forces during an emergency; discriminate against an employee for filing a claim, hiring an attorney, testifying, or pursuing rights under the Texas Workers Compensation Act; and discriminate against an employee for reporting violations of the law by employees or employer to an appropriate law enforcement agency in good faith or whistle blowing. We shall follow' guidelines given in The Appraisal District Board of Director's Manual.

Also, we shall abide by all laws required by the Texas Commission on Human Rights Act and the Equal Opportunity Commission's Title VII of the Civil *Rights* Act, along with the EEOC's Guidelines on Sexual Harassment. These publications will be available to all applicants and employees of the Kenedy County Central Appraisal District.

In accordance with Section 6.04(d) of the Texas Property Tax Code, the Board of Directors of Kenedy County Central Appraisal District welcomes the public to come forward at regular Board meetings and speak on subjects related to the Appraisal District. Citizens can address the Board at the regular Board meeting in one of two ways:

1. Hearing of Citizens, for citizens who wish to speak on a subject not on the official meeting agenda; or Speakers to Agenda Items, for citizens who wish to speak on an item that the Board will vote on.
2. Speakers will be limited to five (5) minutes each.

In accordance with Section 6.04(g) of the Texas Property Tax Code, the Board of Directors of Kenedy County Central Appraisal District will respond to written complaints in the following manner:

1. If an individual files a written complaint with the Board of Directors that the Board has the authority to resolve, the complaint must state explicitly the issues involved with appropriate documentation. The Board of Directors will consider complaints about itself, the Appraisal District, the Appraisal Review Board, or any of the following persons: a member of the Board of Directors; a member of the Appraisal Review Board; the Chief Appraiser; any employee of the Appraisal District; and, any private person or firm who, by contract, performs governmental functions for the Appraisal District. A complaint may be filed with the Board by any of the following persons or entities: an owner of taxable property in the Appraisal District; a taxing unit for which the Appraisal District appraises property; the Appraisal Review Board or any member thereof; the Chief Appraiser; or any employee of the Appraisal District. The following items cannot be resolved by the Board: 1) determination of appraised value, 2) unequal appraisal, 3) inclusion of property on appraisal records, 4) denial of an exemption, 5) disqualification for special appraisal, 6) identification of taxing units wherein taxable, 7) determination of ownership, and 8) any other action that applies to the property owner and adversely affects him
2. The Board of Directors shall take the actions it may deem reasonable and appropriate to resolve a complaint including removal of a board of review member. The Board may also allow the complaining party to appear before it. The Board's deliberations at its meetings with respect to

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complaints shall occur in open session or executive session as authorized by the Texas Open Meetings Act, Article 6252-17 Texas Revised Civil Statutes.

3. In response to each complaint referred by the Board or the Chairman to the Chief Appraiser, the Chief Appraiser shall investigate the validity of the complaint, and make his recommendations to the Board. The Chief Appraiser shall report to the Board at its meetings on the result of his investigations and his recommendations with respect to complaints. All parties shall cooperate fully with an investigation being conducted by the Chief Appraiser.
4. When a complaint is pending, the Board will try to resolve all complaints filed within thirty (30) days, if not, the Board, at the following meeting will notify in writing both parties stating the status of the complaint unless such notice would jeopardize an undercover investigation. The Board will not respond to the complaint filed until the undercover investigation has been concluded and dismissed. The Board shall notify the parties when a complaint is finally resolved.
5. If a complaint is addressed to some action or omission specifically on the part of the Chief Appraiser or if it otherwise appears that the Chief Appraiser could not objectively investigate the complaint and make impartial recommendations to the Board, then the Chairman or the Board may refer the complaint to some other party to perform the functions of the Chief Appraiser with regard to investigating the complaint and making recommendations to the Board.
When the Board receives a written complaint, that it has the authority to resolve, the
6. Board will notify the parties to the complaint of the complaint's status at least quarterly until the complaint is resolved

In accordance with Section 6.04(e) of the Texas Property Tax Code, in regards to how a non-English speaking person or who has a physical, mental or developmental disability may be provided reasonable access to the Board:

1. The chief appraiser will appoint annually at least one bilingual person in the County to serve as an interpreter, who will attend any meeting of the Board of Directors of the Kenedy County Central Appraisal District in which a non-English speaking person is scheduled to testify or comment; and will be paid an amount equal to that paid to members of the Appraisal Review Board. Any non-English speaking person will notify the chief appraiser at least a week prior to the meeting in which he is scheduled to speak.
2. The chief appraiser will coordinate with the Center for the Deaf and Hard of Hearing at 5151 McArdle Road in Corpus Christi, Texas (phone: 361-993-1154), in obtaining services to appoint an interpreter to attend any meeting of the Board of Directors of the Kenedy County Central Appraisal District in which a deaf person is scheduled to testify or comment; and will be paid an amount charged by the agency. Any deaf person will notify the chief appraiser at least two weeks prior to the meeting in which he/she is scheduled to appear.
3. The chief appraiser will coordinate with the Department of Assistive Rehabilitation - Division for the Blind and Visually Impaired in Corpus Christi, Texas (Phone: 361-289-8710) in obtaining services to assist with needed transcripts of materials for the meeting or hearing in which the visually impaired person is scheduled to testify or comment; and will be paid an amount charged by the agency. Any visually impaired person will notify the chief appraiser at least two weeks prior to the meeting in which he/she is scheduled to appear.

3. Rules on Meetings

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1. Meetings of the Board, whether regular, special or emergency meetings, shall be held within the District's boundaries in the boardroom in the Appraisal District office or in a public place capable of accommodating the expected public attendance. A public notice of such meetings shall be properly posted in accordance with the Texas Open Meetings Act.
2. The Board will meet at least once a month as provided by board rule, but may not meet less often than once each calendar quarter.
3. Anyone who wishes to address the Board of Directors during public comments shall notify the administrative assistant in accordance with the Texas Open Meetings Law. Any such address shall not exceed five minutes without the permission of a majority of the Board of Directors.
4. Special meetings may be called by a majority of the Board, the Chairman or the Chief Appraiser. Rules of procedure at these meetings shall be the same as regular meetings. Members of the Board and the public shall be notified at least 72 hours prior to the meeting by the Chief Appraiser.
5. Emergency meetings may be called by the Chairman or Chief Appraiser. A two hour public notice shall be required and Board members and the media shall be notified of the agenda, time and place.
6. Minutes of all Board meetings shall be taken. The minutes shall record members present, members absent and a summary of items discussed. The minutes shall record all formal actions taken and all votes of the Board. Two copies of the minutes of the open meetings shall be kept. One copy will be kept in the administrative office of the District and the second copy will be provided for public inspection in the customer service area of the District. The secretary of the Board may elect to maintain a separate copy of minutes. Minutes of executive sessions of the Board shall be kept in accordance with the provisions of the Texas Open Meetings Act, and may not be viewed by the public.
7. As provided by Section 6.03 of the Texas Property Tax Code, the Kenedy County Central Appraisal District Board of Directors shall have five (5) members. From those members selected to the Board, a Chairman and a Secretary shall be chosen. A Vice- Chairman may be chosen at the discretion of the Board. Officers shall serve for one calendar year. Board members may not be compensated, but may receive reimbursement for actual and necessary expenses incurred in the performance of their duties as authorized by the Board.
8. The Board shall conduct its deliberation and arrive at its decisions acting as full Board, abiding by the Texas Open Meetings Act; Roberts Rules of Order. Revised and these Board of Directors' Policies.

4. Policy for the Selection of a Chief Appraiser

One of the board's most critical decisions is the selection of a chief appraiser. As the district's chief administrative officer, the chief appraiser implements goals and objectives set by board policy and are required to comply with the requirements of the Texas Property Tax Code, Comptroller rules and other laws. Appointed by the Board of Directors, the chief appraiser serves at the pleasure of the board and is directly accountable to the board. All other Appraisal District personnel are employed by and accountable to the chief appraiser. When a vacancy occurs, the District's Board of Directors should proceed with the hiring of the Chief Appraiser. Below are some guidelines that can facilitate in the process.

5. Procedures for Hiring a Chief Appraiser

STEP 1 - The Kenedy Appraisal District Board of Director should consider appointing an interim Chief Appraiser temporarily to ensure the day to day operations continue smoothly during the transition.

STEP 2 - The Kenedy Appraisal District Board of Directors should conduct a meeting to review, and edit the chief appraiser's job description, qualifications, salary, job posting and direct staff to proceed with job advertisement. In summary the Board should consider the following:

1. **ACTION NEEDED:** To receive guidance, input and approval from the Kenedy Appraisal District's Board of Directors (BOD) on the Chief Appraiser's job description, job advertisement and salary study information for assisting and finalizing the Chief Appraiser's job posting. The Human Resource manager will research and compile the job description and job posting for the BOD's review and consideration (SEE SAMPLE APPENDIX A).
2. **DIRECTION FROM THE BOARD:** The Board's direction is needed as to the proposed salary range, the selection of media outlets and the application deadline. A salary study from a pool of appraisal districts that are similar in size to Kenedy County Central Appraisal District should be formulated for the BOD's review and salary determination. The mailing return address should be the BOD's attorney, who will be responsible for compiling, developing selection criteria for the job applications, and disseminating the applications to the Board of Directors (SEE SAMPLE APPENDIX B).
3. **FUNDING:** The District shall review and provide the Board with a current budget balance for advertising, in case the District shall need additional funds. If additional funds are needed staff shall advise the Chairman and Vice-Chairman for a proposed line item action if needed.

After the Board reviews and considers the job applications, the Board, at its discretion, can proceed with a special called meeting for the sole purpose of selecting and appointing the Chief Appraiser.

The Board should consider reviewing the information below, before proceeding with the selection process.

6. Chief Appraiser's Qualifications

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The Board sets the chief appraiser's qualifications depending on the size and complexity of the Appraisal District. Large districts and those with complex property or a large number of taxing units may require a chief appraiser with advanced administrative abilities who is knowledgeable about appraisal, but is not expected to appraise property. Smaller districts with less complex properties may require a chief appraiser with broad appraisal experience. Owing delinquent property taxes disqualifies a person from serving as chief appraiser. A person is ineligible to be appointed as a chief appraiser if he or she owns property on which delinquent property taxes have been owed for more than 60 days after the date the person knew or should have known of the delinquency. This disqualification does not apply if the person is paying the delinquent taxes under an installment payment agreement or has deferred or abated a suit to collect the delinquent taxes. A person is also disqualified from employment as the chief appraiser if the person is related within the second degree by consanguinity or affinity to a person who appraises property for compensation for use in proceedings before the Appraisal District's Appraisal Review Board or who represents property owners for compensation before the Appraisal District's Appraisal Review Board. A chief appraiser who remains employed knowing he or she is related in this manner to an appraiser or tax representative commits a Class B misdemeanor. The chief appraiser is required by law to register with the Texas Department of Licensing and Regulation (TDLR) and have attained or be working toward a Registered Professional Appraiser (RPA) designation.

7. Chief Appraiser's Duties and Responsibilities

The chief appraiser has statutory and administrative responsibilities. The primary statutory duty is to discover, list, review and appraise all taxable property in the Appraisal District using generally accepted appraisal techniques. These tasks include, but are not limited to; appraising all taxable property at market value, except as otherwise provided by law; determining eligibility for exemptions; determining eligibility for special appraisal and establishing both a market and special value on qualified property; studying property values and sales to determine prevailing market prices; creating appraisal records -- appraisal cards, tax maps, property identification system, lists, forms, applications and other items; creating procedures for equitable and uniform taxation of inventory; sending notices of appraised value; determining whether property qualified for agricultural or timber appraisal has undergone a change of use and sending a notice of change of use to the owner; submitting complete appraisal records of all property to the appraisal review Board; testifying before the Appraisal Review Board on proposed values or exemptions and other actions taken by the chief appraiser or designating a staff member to do so; contracting, with the approval of the Board of Directors, with private appraisal firms, if appropriate; presenting supplemental records and other items for Appraisal Review Board consideration; correcting records as ordered by the Appraisal Review Board; certifying an appraisal roll and other listings to each taxing unit participating in the Appraisal District; calculating effective and rollback tax rates for taxing units, if required by contract; collecting taxes for taxing units, if required by contract; issuing statements of delinquent taxes on manufactured homes, unless contracted with county tax office; acting as the district's public information officer; issuing permits for "going out of business sales" and sending notices of such sale to other entities; appointing an agricultural advisory board, with the advice and consent of the Board of Directors; collecting of penalty for delinquent renditions and possibly waiving the penalty, if it is determined that reasonable diligence to comply was followed; serving as the chief administrator of the appraisal office with responsibility to employ and compensate professional, clerical and other personnel as provided by the budget; and perform other legal responsibilities or duties assigned by the Board of Directors. The chief appraiser is prohibited from employing or contracting with an individual or the spouse of an individual who is related to him or her within the first degree by consanguinity or affinity.

8. Relationship with Chief Appraiser

The Board of Directors must be fully informed of the Appraisal District operations by reports from the Chief Appraiser. Open communication between the Chief Appraiser and the Board is important. The chief appraiser must know about the Board's goals and policies to implement them. The directors should know about the district's operations to ensure that the Chief Appraiser is implementing their policies and working to achieve their goals. Normally, the Board will direct the Chief Appraiser to handle preparations for Board meetings, including notifying Board members, setting the agenda, posting open meetings notices and sending information to the members.

9. Chief Appraiser Evaluation

The Kenedy County Central Appraisal District Board of Directors shall conduct an evaluation of the Chief Appraiser. The evaluation shall be conducted annually and at the Board's discretion using a Chief Appraiser Review Form adopted by the Board.

Adopted: February 8, 2010 by the Board of Directors of the Kenedy County Central Appraisal District:
