

NAVARRO CENTRAL APPRAISAL DISTRICT

BOARD OF DIRECTORS
POLICIES, PROCEDURES AND DUTIES

SECTION I

MEETINGS OF THE BOARD OF DIRECTORS

I-A PLACE MEETINGS OF THE BOARD, REGULAR OR SPECIAL, MUST BE HELD WITHIN THE DISTRICT'S BOUNDARIES, AT A PUBLIC PLACE CAPABLE OF ACCOMMODATING THE EXPECTED PUBLIC ATTENDANCE. THE PLACE OF THE MEETINGS SHALL BE SET BY THE CHAIRMAN, UNLESS SET BY A VOTE OF THE MEMBERS OF THE BOARD. (6.06 (A))

I-B REGULAR MEETINGS. REGULAR MEETINGS OF THE BOARD MAY BE HELD UPON NOTICE ONCE EACH MONTH, ON THE THIRD WEDNESDAY OF EACH MONTH.

I-C SPECIAL MEETINGS. SPECIAL MEETINGS OF THE BOARD MAY BE CALLED BY THE CHAIRMAN OF THE BOARD UPON REQUEST OF AT LEAST TWO MEMBERS OF THE BOARD. (6.04 (B))

I-D QUORUM. AT ALL MEETINGS OF THE BOARD, A MAJORITY OF THE MEMBERS OF THE BOARD SHALL CONSTITUTE A QUORUM FOR THE TRANSACTION OF BUSINESS. (6.04 (A)) THE ACT OF A MAJORITY OF THE DIRETORS PRESENT AT ANY MEETING AT WHICH THERE IS A QUORUM SHALL BE THE ACT OF THE BOARD.

I-E NOTICE TO MEMBER OF THE BOARD. MEMBERS OF THE BOARD SHALL BE NOTIFIED AT LEAST THREE DAYS (SEVENTY - TWO HOURS) IN ADVANCE OF SPECIAL MEETINGS OF THE BOARD.

I-F RULES. MEETINGS OF THE BOARD SHALL BE CONDUCTED BY ROBERT'S RULES OF ORDER.

I-G BUDGET HEARINGS. THE BOARD MUST ADOPT AN ANNUAL BUDGET BEFORE SEPTEMBER 15, AFTER HOLDING A PUBLIC HEARING AND MEETING ALL REQUIREMENTS OF THE CODE. (SEC. 6.06 (B))

THE BOARD MUST GIVE PUBLIC NOTICE OF THE BUDGET AND BUDGET HEARING BY PUBLISHING A BUDGET SUMMARY IN A NEWSPAPER OF GENERAL CIRCULATION IN THE APPRAISAL DISTRICT AT LEAST TEN DAYS BEFORE THE PUBLIC HEARING ON THE BUDGET. (SEC. 6.062)

SECTION II

II-A ELECTION, TERM, COMPENSATION. THE BOARD SHALL ELECT A CHAIRMAN AND A SECRETARY AT THE FIRST MEETING OF THE BOARD EACH CALENDAR YEAR. THE BOARD MAY ELECT A VICE-CHAIRMAN. EACH OFFICER SHALL SERVE FOR ONE CALENDAR YEAR. BOARD MEMBERS MAY NOT BE COMPENSATED FOR SERVICES ON THE BOARD, BUT MAY RECEIVE REIMBURSEMENT FOR ACTUAL AND NECESSARY EXPENSES INCURRED IN PERFORMANCE OF THEIR DUTIES.

II-B CHAIRMAN. THE CHAIRMAN SHALL PRESIDE OVER ALL MEETINGS OF THE BOARD. THE CHAIRMAN SHALL CALL SPECIAL MEETINGS OF THE BOARD. THE CHAIRMAN SHALL HAVE SUCH OTHER POWERS AND DUTIES AS MAY FROM TIME TO TIME BE PRESCRIBED BY THE BOARD.

II-C SECRETARY. THE SECRETARY SHALL ATTEND ALL MEETINGS OF THE BOARD AND RECORD ALL OF THE PROCEEDINGS IN A MEETING BOOK TO BE KEPT FOR THAT PURPOSE. THE SECRETARY SHALL GIVE NOTICE OF ALL MEETINGS OF THE BOARD AND SHALL PERFORM SUCH OTHER DUTIES AS MAY BE PRESCRIBED BY THE BOARD. THE SECRETARY SHALL CO-SIGN ALL CHECKS UNLES THE BOARD AUTHORIZED THE CHIEF APPRAISER TO SIGN CHECKS. THE SECRETARY WILL, EACH MONTH, GIVE A MONTHLY FINANCIAL REPORT, LISTING ALL DEPOSITS AND EXPENDITURES.

SECTION III

III-A 3-1 THE BOARD MUST, THROUGH THE CHIEF APPRAISER, REFUND ANY UNENCUMBERED SURPLUS OF TAXING UNIT FUNDS PAID IN DURING THE YEAR BY CREDITING EACH TAXING UNIT'S BUDGET ALLOCATIONS FOR THE NEXT FISCAL YEAR. IF A TAXING UNIT THAT PARTICIPATED IN THE DISTRICT IN THE YEAR A SURPLUS IS TO BE ALLOCATED, THE BOARD MUST REUND THE PROPORTIONATE SURPLUS AMOUNT TO THE TAXING UNIT WITHIN 150 DAYS AFTER THE END OF THE FISCAL YEAR. (SEC. 6.06 (J))

III-B 3-2 THE BOARD MUST GIVE ITS ADVICE AND CONSENT TO THE CHIEF APPRAISER'S APPOINTMENT TO THE AGRICULTURAL ADVISORY BOARD. (SEC. 6.06(J))

III-C 3-3 THE BOARD MUST COMPLY WITH THE RECORDS RETENTION LAWS FOR THE PRESERVATION, MICROFILMING, DESTRUCTION, OR OTHER DISPOSITION OF RECORDS. (SEC. 6.12)

III-D 3-4 THE BOARD DESIGNATES THE DISTRICT'S DEPOSITORY AT LEAST ONCE EVERY TWO YEARS. (SEC. 6.09(C))

III-E 3-5 THE BOARD MUST FOLLOW COMPETITIVE BIDDING PROCEDURES FOR CONTRACTS REQUIRING EXPENDITURES OF MORE THAN \$5,000. (SEC. 6.11(A))

III-F 3-6 THROUGH THE INTERLOCAL COOPERATION ACT, THE GOVERNING BODY OF A TAXING UNIT MAY CONTRACT WITH THE BOARD OF DIRECTORS TO ASSESS AND COLLECT TAXES. (SEC. 6.24(A))

III-G 3-7 THE BOARD OF DIRECTORS MUST APPOINT APPRAISAL REVIEW BOARD MEMBERS AND HAS THE POWER TO CHANGE THE NUMBER OF MEMBERS OF THE APPRAISAL REVIEW BOARD. (SEC. 6.41(D))

III-H 3-8 THE BOARD APPROVES CONTRACTS WITH PRIVATE APPRAISAL FIRMS TO PERFORM APPRAISAL SERVICES SUBJECT TO APPROVAL BY THE CHIEF APPRAISER. (SEC. 25.01(B))

III-I 3-9 THE BOARD OF DIRECTORS AND CHIEF APPRAISER MUST ESTABLISH A PLAN FOR REAPPRAISING ALL REAL PROPERTY IN THE DISTRICT AT LEAST ONCE EVERY THREE YEARS. (SEC. 25.18(A))

III-J 3-10 THE BOARD MAY PURCHASE OR LEASE REAL PROPERTY OR CONSTRUCT IMPROVEMENTS NECESSARY TO ESTABLISH AND APPRAISAL OFFICE IF APPROVED BY THREE-FOURTHS OF THE VOTING TAXING UNITS. (SEC. 6.051)

III-K 3-11 THE BOARD MUST HAVE AN ANNUAL FINANCIAL AUDIT CONDUCTED BY AN INDEPENDENT CERTIFIED PUBLIC ACCOUNTANT. A COPY OF THE AUDIT MUST BE DELIVERED TO EACH VOTING TAXING UNIT. (SEC. 6.063)

III-L 3-12 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. 6.05(F))

III-M 3-13 THE BOARD MAY APPROVE THE CHIEF APPRAISER'S REQUEST TO APPEAL AN APPRAISAL REVIEW BOARD ORDER TO DISTRICT COURT. (SEC. 42.02)

III-N 3-14 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, SPTB RULES, OR OTHER APPLICABLE LAW. (SEC. 43.01)

SECTION IV

IV-A 4-1 THE BOARD WILL PROVIDE AN INTERPRETER TO ANY NON-ENGLISH SPEAKING PERSON WHO MIGHT HAVE BUSINESS WITH EITHER THE APPRAISAL DISTRICT OR THE BOARD. (SEC. 6.04)

IV-B 4-2 THE BOARD IS SUBJECT TO TWO NEPOTISM PROVISIONS, A LAW SPECIFICALLY AIMED AT THE APPRAISAL DISTRICT'S BOARD MEMBERS, SEC. 6.05 PROPERTY TAX CODE AND THE GENERAL NEPOTISM STATUTE, ART. 5996A TEXAS REV. CIV. STAT.