

YOAKUM COUNTY APPRAISAL DISTRICT - BOARD OF DIRECTOR'S POLICY AND - PROCEDURES MANUAL -

FOREWORD

The Yoakum County Appraisal District is a political subdivision of the State created pursuant Chapter 6.01 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 costs of district operations, as established by an annual budget, are allocated to the various participating taxing units based upon their relative tax levy.

TABLE OF CONTENTS -

FORWARD	1
TABLE OF CONTENTS	2
SECTION I BOARD OF DIRECTORS	
Eligibility	3 -
Term	3 -
Recall	3
Officers of the Board	4
Compensation	4 -
Meetings	4 -
Citizen Participation	5 -
Authority of the Board	5 -
Establishment of the Appraisal Office	5 -
Appointment of Chief Appraiser	5 -
Approval of Budget	5 -
Annual Financial Audit	6 -
Designation of Depository	6 -
Competitive Bidding Requirements	6 -
Appointment of Agricultural Advisory Board	6 -
Appointment of Appraisal Review Board	6 -
Appraisal Contracts	6 -
Periodic Reappraisal	7 -
Conflict of Interest	7 -
SECTION II PUBLIC ACCESS TO BOARD OF DIRECTORS	
Addressing the Board	7 -
Access by Disabled Persons	7 -
Policies For Resolving Complaints	8 -
Public Information about the Board of Directors & about Complaints	8 -
SECTION III DISTRICT ADMINISTRATION	
Duties and Responsibilities of the Chief Appraiser	9 -
Indemnity	10 -
SECTION IV CONFLICT DISCLOSURE STATEMENT	
	11 -
SECTION V CONFLICT WITH STATUTES	
	13 -
SECTION VI PERIODIC REVIEW	
	13

SECTION I BOARD OF DIRECTORS

The Yoakum County Appraisal District is governed by a board of five Directors. Directors are appointed by the entity's governing bodies as follows: City of Denver City, one member; Denver City Independent School District, two members; Plains Independent School District, one member; Yoakum County, one member;

ELIGIBILITY

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

An individual is prohibited from serving on the Board of Directors and is disqualified from employment as Chief Appraiser if the individual is related to a person who is in the business of appraising property for compensation for use in proceedings or represents property owners for a fee in proceedings in the appraisal district. Relatives barred are those within the second degree by consanguinity (blood) or affinity (marriage), as determined under Article 5996h, Revised Statutes.

The Chief Appraiser may not employ any individual related to a member of the Board of Directors within the second degree by affinity as determined under Article 5996h, Revised Statutes, or within the third degree by consanguinity as determined under Article 5996h, Revised Statutes. A person commits an offense if the person intentionally or knowingly violates this subsection.

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 a least ten percent (10%) 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 or 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

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

RECALL

The governing body of a taxing unit which appointed an individual to the Board may initiate the recall of its representative. A taxing unit which appointed the Board member may pass a resolution calling for the recall of that representative on the Board.

OFFICERS OF THE BOARD

The officers of the Board shall consist of a chairman and secretary who shall be selected by majority vote at the first regular meeting of each year. 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; 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 secretary shall include: presiding at meetings in absence of the chairman; and performing legal 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 shall select a temporary presiding officer by majority vote.

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 Board room of the district's office facility 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 quarter beginning at 2:00 p.m. Special meetings or emergency meetings may be called by the chairman. 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 at least forty-eight (48) hours before the time of the next regular meeting if possible. The minutes of the preceding meeting shall be approved by the Board and signed by a member. The official minutes shall be kept by the Chief Appraiser in the office of the appraisal district.

CITIZEN PARTICIPATION -

It shall be the policy of the Board of Directors to allow a reasonable period of time during each meeting of the appraisal district Board of Directors for public comments on appraisal district policies and procedures. The period of time shall be determined at the discretion of the chairman of the Board of Directors at each meeting. The agenda for the order of business for all regular meetings shall include an item to allow receipt of citizens' input on appraisal district policies and procedure. -

The Board of Directors shall provide reasonable access to the Board for a person who does not speak English or who has a physical, mental, or development disability. -

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 of Directors shall exercise the authority of office only when acting as a Board legally in session. The Board shall not be bound by a statement or action on the part of an individual member. No individual member of the Board may exercise authority with respect to the operation of the District or services of District employees by virtue of his status as a Board Member. -

DUTIES OF THE BOARD OF DIRECTORS INCLUDE: -

ESTABLISHMENT OF AN APPRAISAL OFFICE -

The administrative offices of the district shall be located at 500 Cowboy Way, Plains, Texas. -

APPOINTMENT OF CHIEF APPRAISER -

The Board shall appoint a Chief Appraiser, who will serve at the pleasure of the Board. The Board shall provide for an annual performance review of the Chief Appraiser between August and December. The Chief Appraiser is an officer of the appraisal district for purposes of the nepotism law. An appraisal district may not employ or contract with an individual or a spouse of an individual who is related to the Chief Appraiser within the first degree by consanguinity or affinity. In the event of a vacancy of the Chief Appraiser position the Board will advertise locally and with professional tax appraiser publications, such as Texas Association of Appraisal Districts, for qualified applicants. The Board will survey other Appraisal Districts for comparable salaries. The Chief Appraiser must be a Registered Professional Appraiser at the time of hire. If the Board cannot hire a Registered Professional Appraiser due to the remoteness of the Appraisal District the Chief Appraiser shall seek training to achieve that designation within the state required five years. The Board will interview the applicants as they see fit. -

APPROVAL OF BUDGET -

The Chief Appraiser, prior to June 15 of each year, shall prepare a preliminary budget and deliver copies to each Board member and each participating taxing unit. -

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. -

ANNUAL FINANCIAL AUDIT

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 the county, cities, and schools participating in the district.

DESIGNATION OF DEPOSITORY

The Board shall solicit bids for the district depository every two years and shall designate the institution(s) that offer the most favorable terms and conditions for the handling of district funds. The depository agreement shall be for a two-year term, renewable for an additional two years. Funds must be secured in the manner provided by law.

COMPETITIVE BIDDING REQUIREMENTS

The Board may not make a contract requiring an expenditure of more than \$50,000 unless the proposed contract is submitted to competitive bidding.

APPOINTMENT OF AGRICULTURAL ADVISORY BOARD

The Chief Appraiser, with the advice and consent of the Board, shall appoint an Agricultural Advisory Board to advise the Chief Appraiser on the valuation and use of agricultural land. The Advisory Board must consist of three or more members. One member must represent the Farm Services Agency, formerly known as the County Agricultural Stabilization and Conservation Service. The other members must own agricultural or timber land which qualifies for productivity valuation under Article VIII, Sections 1-d or 1d-1, of the Texas Constitution, and they must have resided in the appraisal district for at least five years. Appraisal district officers and employees are ineligible to serve. The advisory Board is required to meet at least three times a year. Members will serve two-year terms and may not be compensated.

APPOINTMENT OF APPRAISAL REVIEW BOARD

The appraisal review Board shall consist of three members who serve two-year terms. An individual who has served for all or part of three (3) previous terms on the appraisal review Board is ineligible to serve on the appraisal review Board.

The Board, in its selection process, will strive for representation for all areas of the district and various taxing units to the extent possible. It will consider any other factors that will make the appraisal review Board a body representative of the Yoakum County Appraisal District. Any written applications will be considered when there is a vacancy on the Appraisal Review Board as will any professional credentials. Appointments to the appraisal review Board are made by resolution of the Board of Directors. A vacancy on the appraisal review Board is filled in the same manner for the unexpired portion of the term. The Board of Directors will appoint members to the Appraisal Review Board in public meetings. The Board of Directors shall appoint the officers of the Appraisal Review Board annually.

APPRAISAL CONTRACTS

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

PERIODIC REAPPRAISAL

The Board provides that the appraised values of all real property shall be reviewed and the appraised values updated, if necessary, each year.

CONFLICT OF INTEREST

Any member of the Board of Directors or employee of the Appraisal District shall file a conflicts disclosure statement with respect to a person who has contracted with the CAD and has an employment or other business relationship with the CAD or a family member of that results in the member of the Board of Directors or employee of the Appraisal District or family member receiving taxable income; or has given to the member of the Board of Directors or employee of the Appraisal District or family member one or more gifts, other than gifts of food, lodging, transportation, or entertainment accepted as a guest, that have an aggregate value of more than \$250 in the 12-month period preceding the date the officer becomes aware that:

- (a) a contract with the CAD has been executed; or
- (b) the CAD is considering doing business with the person.

A member of the Board of Directors or employee of the Appraisal District shall file the conflicts disclosure statement with the Chief Appraiser not later than 5 p.m. on the seventh business day after the date on which the officer becomes aware of the facts that require the filing of the statement.

SECTION II GENERAL POLICY FOR PUBLIC ACCESS TO BOARD OF DIRECTORS

ADDRESSING THE BOARD

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 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;
- e. Appointing appraisal review Board members.

At each regularly scheduled meeting, the chairman of the Board shall announce that each person wishing to address the Board on such policies, procedures or issues may do so. 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.

ACCESS BY DISABLED PERSONS

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 in writing at least three (3) business days prior to the meeting, and earlier if possible. Upon receiving such a notice, the Chief Appraiser shall arrange to have an interpreter at

the meeting. If a person has a disability and needs assistance to enter the appraisal district office building and Board room, the individual should notify the Chief Appraiser in writing at least three (3) business days prior to the meeting, and earlier if possible.

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. The Board's deliberations at its meetings with respect to complaints shall occur in open session or executive session.

PUBLIC INFORMATION ABOUT THE BOARD OF DIRECTORS AND ABOUT COMPLAINTS

The Yoakum 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 (5) people selected by the taxing units for which the appraisal district appraises property; e.g., cities, school districts, and the county. The Directors serve two-year terms. The Board of Directors is responsible for approving 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. 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 role in the appraisal of 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 appraisal review Board's duties and a property owner's right to protest the appraisal of his property are more thoroughly explained in the pamphlet called Taxpayers' Rights, Remedies and Responsibilities available at the appraisal district's office.

While the appraisal review Board considers protests about the appraisals of particular properties, the Board of Directors may consider other types of complaints from property owners and taxing units. If a property owner has a complaint about the appraisal district which cannot be resolved by the Chief Appraiser, the property owner should refer that complaint to the Board at a meeting.

SECTION III 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 OF THE CHIEF APPRAISER

The Chief Appraiser coordinates and implements the goals and objectives established by Board policy, provisions of the 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. Specific duties of the Chief Appraiser or his delegates are as follows:

- a. To appraise taxable property at 100% market value.
- b. To determine the eligibility of exemption applications.
- c. To determine eligibility for productivity valuation and establish both market and productivity value on qualified property.
- d. To perform an analysis of market conditions annually.
- e. To create appraisal records such as tax maps, appraisal cards, property identification systems, forms, and other items necessary to record data.
- f. To create and implement procedures for equitable and uniform taxation of inventory.
- g. To notify property owners with a notice of appraised value when required by the Property Tax Code.
- h. To determine whether property qualified for productivity valuation has undergone a change of use and notify the owner of such determination.
- i. To make the appraisal roll available to the public as well as to all the local, state, and federal governments.
- j. To submit completed appraisal records to the Appraisal Review Board.
- k. To testify before the ARB on proposed values and other actions of the Chief Appraiser.
- l. To provide supplemental records to the ARB and to the taxing units which are affected.
- m. To make corrections to the appraisal roll as ordered by the ARB members.
- n. To certify an appraisal roll to each taxing unit's Tax Assessor/Collector.
- o. To implement and administer the Property Tax Code and other related Texas Civil Statutes as required by law.
- p. To effectively and efficiently manage the day to day business of the District.
- q. To act as a liaison between the Board of Directors and district employees.
- r. To cultivate employee morale.
- s. To set an example by word and deed to be followed by employees of the District.
- t. To treat all members of the public with respect and to required district employees to act likewise.
- u. To maintain harmony with the taxing entities by listening to their needs, addressing those needs as promptly and efficiently as possible, and by communicating those needs to the Board of Directors sot that the Board may assist the Chief Appraiser in meeting those needs.

- v. To set a model of professionalism and fairness by conduct and speech and require all district employees to perform likewise.
- w. To correspond in writing to the Chairperson, any Board member, or any taxing entity where necessary and provide a copy to all members of the Board of Directors.

INDEMNITY

The District shall, to the extent allowed by law, indemnify each director, appraisal review Board member, agricultural advisory Board member, or employee of the District from damages, fines, and attorney's fees awarded against such person where such damages arise from an act or omission of such person while in the course and scope of official duties for the District which may arise from a cause of action for negligence to the maximum statutory amount, PROVIDED, however, that the District shall not pay damages awarded against such a person to the extent that damages are recoverable under an insurance contract or a self-insurance plan authorized by contract in which the District is a beneficiary. The District shall provide legal counsel to represent each such person from whom the District may pay damages under Chapter 102 of the Civil Practice and Remedies Code to the extent that such legal representation is not provided under any contract of insurance or self-insurance plan in which the District is the beneficiary.

SECTION IV CONFLICTS DISCLOSURE STATEMENT -

LOCAL GOVERNMENT OFFICER CONFLICTS DISCLOSURE STATEMENT		FORM CIS						
<small>(Instructions for completing and filing this form are provided on the back.)</small>								
This is the notice to the appropriate local governmental entity that the following local government officer has become aware of facts that require the officer to file this statement in accordance with chapter 176, Local Government Code.		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="text-align: center; padding: 2px;">OFFICE USE ONLY</th> </tr> <tr> <td style="padding: 2px;">Date Received</td> </tr> </table>	OFFICE USE ONLY	Date Received				
OFFICE USE ONLY								
Date Received								
1	Name of Local Government Officer 							
2	Office Held 							
3	Name of person described by Sections 176.002(a) and 176.003(a), Local Government Code 							
4	Description of the nature and extent of employment or business relationship with person named in item 3 							
5	List gifts if aggregate value of the gifts received from person named in Item 3 exceed \$250 Date Gift Received _____ Description of Gift _____ <input type="checkbox"/> Did Not Accept Gift Date Gift Received _____ Description of Gift _____ <input type="checkbox"/> Did Not Accept Gift Date Gift Received _____ Description of Gift _____ <input type="checkbox"/> Did Not Accept Gift (attach additional forms as necessary)							
6	AFFIDAVIT I swear under penalty of perjury that the above statement is true and correct. I acknowledge that the disclosure applies to a family member (as defined by Section 176.001(2), Local Government Code) of a government officer. I also acknowledge that this statement covers the 12-month period described by Section 176.003(a)(2)(b), Local Government Code.							
_____ Signature of Local Government Officer								
AFFIX NOTARY STAMP / SEAL ABOVE Sworn to and subscribed before me, by the said _____, this the _____ day of _____, 20____, to certify which, witness my hand and seal of office.								
<table style="width: 100%; border: none;"> <tr> <td style="width: 33%; border: none;">_____</td> <td style="width: 33%; border: none;">_____</td> <td style="width: 33%; border: none;">_____</td> </tr> <tr> <td style="border: none; font-size: small;">Signature of officer administering oath</td> <td style="border: none; font-size: small;">Printed name of officer administering oath</td> <td style="border: none; font-size: small;">Title of officer administering oath</td> </tr> </table>			_____	_____	_____	Signature of officer administering oath	Printed name of officer administering oath	Title of officer administering oath
_____	_____	_____						
Signature of officer administering oath	Printed name of officer administering oath	Title of officer administering oath						

Adopted 11/02/2005

LOCAL GOVERNMENT OFFICER CONFLICTS DISCLOSURE STATEMENT

Section 176.003 of the Local Government Code requires certain local government officers to file this form. A "local government officer" is defined as a member of a governing body of a local government entity or a director, superintendent, administrator, president, or other person designated as the executive officer of the local government entity. This form is required to be filed with the records administrator of the local governmental entity not later than 5 p.m. on the seventh business day after the date on which the officer becomes aware of the facts that require the filing of this statement.

A local government officer commits an offense if the officer knowingly violates Section 176.003, Local Government Code. An offense under this section is a Class C misdemeanor.

Please refer to chapter 176 of the Local Government Code for detailed information regarding the requirement to file this form.

INSTRUCTIONS FOR COMPLETING THIS FORM

The following numbers correspond to the numbered boxes on the other side.

- 1. Name of Local Government Officer.** Enter the name of local government officer filing this statement.
- 2. Office Held.** Enter the name of the office held by the local government officer filing this statement.
- 3. Name of person described by Sections 176.002(a) and 176.003(a), Local Government Code.** Enter the name of the person described by Section 176.002, Local Government Code with whom the officer has an employment or other business relationship as described by Section 176.003(a), Local Government Code.
- 4. Description of the nature and extent of employment or business relationship with person named in item 3.** Describe the nature and extent of the relationship of the employment or other business relationship with the person in item 3 as described by Section 176.003(a), Local Government Code.
- 5. List gifts if aggregate value of the gifts received from person named in number 3 exceed \$250.** List gifts received during the 12-month period (described by Section 176.003(a)(2)(B), Local Government Code) by the local government officer or family member of the officer from the person named in number 3 that in the aggregate exceed \$250 in value.
- 6. Affidavit.** Signature of local government officer.

Adopted 11/02/2005

SECTION V CONFLICT WITH STATUTES

In the event of a conflict between the terms of this policy and a statute or code provision, the statute or code provision shall prevail.

SECTION VI PERIODIC REVIEW

The policies stated herein shall be subject to periodic review by the Board of Directors.

Adopted this 2nd day of February, 2010 by the Board of Directors of the Yoakum County Appraisal District.