

Bandera Central Appraisal District



Board of Directors Policy and Procedures Manual

October 2020
Revised

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I. FORWARD & PURPOSE OF MANUAL

The Bandera Central Appraisal District, hereinafter referred to as the CAD or District, is a political subdivision of the State of Texas created by the Legislature through enactment of the Texas Tax Code.

The District's primary responsibility is to develop each year an appraisal roll for use by taxing units in imposing ad valorem taxes. Beginning in January 2008, the geographic boundaries of that responsibility will be the same as Bandera County's boundaries.

Our mission is to courteously and efficiently serve the citizens, property owners and taxing units of Bandera County by timely producing an accurate, complete, and equitable appraisal roll.

We expect excellence in the services we provide and recognize that excellence shall be achieved through individual and team effort on the part of well-trained, motivated personnel.

Accordingly, we are committed to creating and maintaining a work environment that provides and supports innovation and change as essential to effective performance in a constantly changing society.

The Board of Directors governs the CAD. The Board's primary duties are to select the Chief Appraiser, to adopt the annual budget, appoint members to the Bandera Appraisal Review Board, and to ensure that the District follows policies and procedures set by law. The Board does not appraise property or make decisions that affect the appraisal records for particular properties.

This Manual supplement the Appraisal District Director's Manual published by the Texas Comptroller of Public Accounts. The Director's Manual is a comprehensive reference guide that explains constitutional requirements, state laws and rules that govern the conduct of not only appraisal district boards of directors but also appraisal districts themselves.

The scope of this Manual is much narrower. It brings together certain written policies that Texas law specifically requires and summary descriptions of how this Board fulfills other statutory requirements about which detailed written policies are not required. This Manual is not a substitute for or a summary of the various manuals and guidelines for the District's day-to-day operations.

The Board of Directors of the CAD, in compliance with the Texas Tax Code, has created and approved this Board of Directors' Policy Manual.

The Board deems that the most currently available format of the CAD Board of Directors' Policy Manual is promulgated by the Texas Comptroller of Public Accounts to meet the requirement outlined in Tax Code Section 6.04(f).

The CAD Board of Directors deems this Manual as complete in nature to meet this statutory requirement and additionally gives in-depth knowledge to areas of responsibility of this Board that are essential in understanding its function relative to the administration of the entire property tax system in our Great State.

II. DISCLAIMER

The contents of the CAD Board of Directors' Policy Manual and the CAD Personnel Policy Manual are presented as required by Texas Law and as a matter of procedural direction and information only. While the CAD believes wholeheartedly in the plans, policies, and procedures, they are not conditions of employment. Furthermore, the language used in this Manual is not intended to create, nor is it to be construed to constitute, a contract between CAD and any one or all of its employees.

Finally, no item in this Manual or its regulations or policies shall be operative if it is found to be in conflict with any law of the State of Texas or of the United States of America.

III. DEFINITIONS

“Board” shall mean the Board of Directors of the CAD.

“CAD” or “District” shall mean the Bandera Central Appraisal District.

“Member” refers to a member of the CAD Board of Directors or Appraisal Review Board.

IV. CREATION OF THE CAD

By action of Senate Bill 621, effective January 1, 1980, the 66th Texas Legislature created the State Property Tax Board to replace the School Tax Assessment Practices Board. In addition, Senate Bill 621 mandated that an appraisal district be established in each of the 254 counties of the state of Texas.

The current Texas Tax Code Section 6.01 (a) establishes an appraisal district in each county.

V. THE BANDERA CENTRAL APPRAISAL DISTRICT

A. Location and Hours

The main administrative office of the CAD shall be located at 1206 Main Street, Bandera, Texas 78003, with office hours Monday through Friday from 8:00 a.m. to 5:00 p.m., unless it is a designated holiday.

B. Duties and Responsibilities

The District is a political subdivision of the State of Texas. Tax Code § 6.01(c). The District's primary responsibility is to develop an annual appraisal roll for use by the taxing entities in Bandera County. Tax Code § 6.01(b).

C. Boundaries

The District's boundaries are the same as those of Bandera County, Texas. Tax Code § 6.02(a).

D. Budget / Costs

The costs of the District's operations are shared by the various taxing entities that participate in the District. Each entity's allocation is based on its tax levy relative to the total tax levy of all the participating taxing entities in the preceding tax year.

If governing bodies of a majority of the taxing units entitled to vote on the appointment of board members adopt resolutions disapproving a budget and file them with the secretary of the board within 30 days after budget adoption, the budget does not take effect, and the board shall adopt a new budget within 30 days of the disapproval. Tax Code Sec. 6.06.

A majority of the taxing entities, entitled to vote in the selection of the Board of Directors, have the authority to adopt resolutions disapproving an action, other than adoption of the budget, of the Board of Directors and file them with the secretary of the board within 15 days after the action is taken. The action is revoked the day after the day on which the required number of resolutions is filed. Tax Code Sec. 6.10.

VI. THE BOARD OF DIRECTORS FOR THE CAD

A. Selection

Tax Code Sec. 6.03 establishes the selection process for District Directors. Members of the Board are selected by certain taxing entities participating in the district. An option of the Tax Code allows three-fourths of the voting entities to increase the number of directors and/or change the selection process.

B. Eligibility

1. To be eligible to serve on the Board, an individual must be a resident of the district (Bandera County, Texas) and must have resided in the district for at least two years immediately preceding the date the individual takes office.
2. Tax Code Sec. 6.035 states an individual is ineligible to serve on an appraisal district board of directors if the individual owns property on which delinquent taxes have been owed to a taxing unit for more than 60 days after the date the individual knew or should have known of the delinquency unless:
 - a. the delinquent taxes and any penalties and interest are being paid under an installment payment agreement under Section 33.02; or
 - b. a suit to collect the delinquent taxes is deferred or abated.
3. Tax Code Sec. 6.035 bars a board member from serving if the member is related within the second degree by consanguinity or affinity, as determined under Chapter 573, Government Code, to an individual who is engaged in the business of appraising property for compensation for use in proceedings under the Tax code or of representing property owners for compensation in proceedings under the tax code. An individual is ineligible to serve as board member if the individual has engaged in the business of appraising property for compensation for use in proceedings under the Tax Code or of representing property owners for compensation in proceedings under the Tax Code at any time in the preceding three years.
4. An individual who is otherwise eligible to serve on the board is not ineligible because of membership on the governing body of a taxing unit. An employee of a taxing entity

participating in the appraisal district is not eligible to serve unless the individual is also a member of the governing body or an elected official of a taxing entity participating in the district.

5. Tax Code Sec. 6.036 bars persons from serving on the Board if they contract with the District, or if they contract on a tax-related matter with a taxing entity served by the District, or if they have a substantial interest in a business that contracts with the District or a taxing entity served by the District.

C. Term of Office

Members of the Board of Directors will serve two-year terms beginning in January of even-numbered years.

D. Number of Board Members

Five directors are appointed to the board by the taxing units that participate in the district as provided by Tax Code 6.03.

The County Tax Assessor-Collector will serve as a non-voting member, unless that individual is nominated and elected via the normal election process, outlined in Tax Code Sec. 6.03. As a non-voting member, the Tax Assessor-Collector may be counted to obtain a quorum.

E. Vacancies on the Board

Tax Code Sec. 6.03 provides that in the event of a vacancy on the Board other than a vacancy in the position held by a county assessor-collector serving as a nonvoting director, the governing bodies of the voting taxing entities shall nominate a candidate. The Board of Directors shall elect by majority vote one of the nominees to fill the vacancy.

F. Recall

Tax Code Sec. 6.033 provides that the governing body of a taxing entity that participated in the appointment of an individual to the board may initiate the procedure for recall of any member of the board for whom the unit cast any of its votes in the appointment of the board and prescribes procedures for such recall.

G. Oath of Office

The Texas Constitution requires each officer to sign a statement and take an oath of office before beginning a term. January 1 of the year in which the term begins is the earliest date the oath may be taken until the statements and oaths of office are administered.

H. Officers of the Board

The officers of the Board shall consist of a Chair, Vice-chair and Secretary who shall be selected by majority vote at the regular January meeting of each year. Each officer shall serve for a period of one year, or until the successor is elected and qualified. In the event of a vacancy of office, the office is filled at the first regular meeting following the vacancy.

1. Chair -The duties of the Chair shall include:

- a. presiding at Board meetings,
- b. assisting with agenda preparation,
- c. appointing committee members unless otherwise instructed by the Board,
- d. signing all legal instruments requiring Board signature,
- e. reviewing all inquires, complaints, correspondence unrelated to appraisal issues, and investigate or cause to be investigated items and submit such items to the Board of Directors for their collective review and action,
- f. performing legal duties as required by state statute,
- g. any other functions as designated by the Board of Directors, and
- h. the Chair may vote on any matter coming before the Board of Directors except as prohibited by statute.

2. Vice Chair -The duties of the Vice-chair shall include:

- a. presiding at meetings in absence of the Chair,
- b. in the absence of the Chair, the signing of all legal instruments requiring Board signature; and
- c. any other functions as designated by the Board of Directors.

3. Secretary -The duties of the Secretary shall include:

- a. presiding at meetings in absence of both the Chairman and the Vice-chair,
- b. meeting statutory notice requirements, i. e., delivering or directing delivery of written notice to the presiding officer of the governing body of each taxing entity participating in the district of the date, time and place for the public hearing to consider the district budget; and
- c. the Secretary shall keep all minutes of the Board's meetings or cause minutes to be kept, and perform other duties and functions prescribed by law.

I. Authority

Members of the Board shall have authority only when acting as a board legally in session. The Board shall not be bound in any way by any statement or action on the part of any individual member except when such statement or action is in pursuance of specific instructions of the Board.

J. Board Responsibilities

Governance of appraisal districts was given by the Legislature to boards of directors. A Board of Directors governs the CAD. Five directors are appointed by the taxing units that participate in the district as provided by Tax Code 6.03, and if the county tax assessor is not appointed to the board, the county tax-assessor shall serve as a non-voting member. The Board shall establish general policies in keeping with the requirements of state law. Specific responsibilities for the Board are:

1. Establish an appraisal office, pursuant to Tax Code Sec. 6.05;
An appraisal office has been established in Bandera County, Texas at 1206 Main Street, Bandera, Texas 78003, with office hours Monday through Friday from 8:00 a.m. to 5:00 p.m., unless it is a designated holiday.
2. Appointing the Chief Appraiser, pursuant to Tax Code Sec. 6.05;
 - a. The Board has appointed a Chief Appraiser.
 - b. The Chief Appraiser serves at the pleasure of the Board.

- c. The Board shall provide for an annual performance evaluation of the Chief Appraiser, in July of each year.
- d. The Chief Appraiser will meet and maintain current the criteria for Property Tax Professional Certifications.
- e. The Board of Directors will advise and support the Chief Appraiser in the discharge of its duties.

3. Appointing the members of the Appraisal Review Board, pursuant to Tax Code Sec. 6.41;

- a. The Appraisal Review Board will consist of members who will serve two (2) year, staggered terms.
- b. The Appraisal Review Board conducts meetings and hearings in the District's board / hearing rooms.
- c. Individuals selected for all ARB positions are subject to the approval of the Board and selection is based on many factors, including but not limited to, the need for geographic, gender and cultural diversity on the ARB. However, selection of members will be based primarily on qualifications and the judgment of the Board that the persons selected will make good review board members. The Board, in its selection process, will strive to make the Appraisal Review Board a body representative of all areas and population of the county.
- d. The Board shall increase the size of the ARB's membership when necessary.
- e. The Board shall remove an ARB member for violation of Tax Code provisions.
- f. The local administrative district judge will select a chairman and secretary of the appraisal review board.

4. Approving the appointment of the members of the Agricultural Advisory Board annually based on staggered term expirations, pursuant to Tax Code Section 6.12;

5. Adopting an annual budget for the District's operation, pursuant to Tax Code Section 6.06;

- a. Before June 15 of each year, the Chief Appraiser prepares a preliminary budget and delivers copies to each Board member and each participating taxing unit with a request for their comments and recommendations.
- b. The budget may not be adopted until written notice is given to the taxing entities and the Board has conducted a public hearing on the proposed budget.
- c. 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.
- d. Once the Board adopts a budget, expenditures in excess of the total budget require budget amendment in the manner provided by Tax Code Section 6.06. Fund transfers that do not increase the total amount of the budget are not considered budget amendments.
- e. During the fiscal year, if needed, the Board approves line-item transfers of unencumbered balances between accounts. These line item transfers do not affect the total budget amount for the fiscal year.

6. Ensuring preparation of an annual audit, pursuant to Tax Code Section 6.063;

- a. The Board shall contract for an annual audit by an independent certified public accountant.

b. A copy of the audit report shall be delivered to the presiding officers of all taxing entities participating in the District.

7. Designation of a depository, pursuant to Tax Code Section 6.09;

a. The depository must be a Texas or United States banking corporation or a savings and loan association with deposits insured by the Federal Savings and Loan Insurance Corporation.

b. The Board must choose the financial institution(s) which offer the most favorable terms and conditions for handling the District's funds.

c. The Board must solicit bids at least once in each two-year period. The Board and depository may agree to extend a depository contract for one additional two-year period.

d. To the extent that the funds in the depository are not insured by the Federal Deposit Insurance Corporation or the Federal Savings and Loan Insurance Corporation, the depository must secure the funds in the manner prescribed by law for the security of funds of counties.

8. Entering contracts for appraisal functions, pursuant to Tax Code Sections 25.01(b) and (c); Upon recommendation by the Chief Appraiser, the Board shall review and approve contracts between the appraisal district and private appraisal firms to perform appraisal services for the district.

9. Entering into purchasing and contracting, pursuant to Tax Code Section 6.11;

a. The Board may not make a contract requiring an expenditure of \$25,000 or more, unless the proposed contract is submitted to competitive bidding.

b. The Board of Directors is subject to the same requirements and has the powers regarding the following matters as apply to a municipality under Local Government Code Chapter 252. These include:

1. notice of the contract;
2. issuance of the contract to the lowest responsible bidder;
3. rejection of bids;
4. expenditure of funds on the completion and acceptance of the contract;
5. exceptions to the competitive bidding requirement,
6. change orders; and
7. effect of noncompliance with the competitive bidding requirements.

c. The notice of the contract shall be published in a newspaper of general circulation in the district. If there is no newspaper of general circulation in the district, the notice shall be posted at the District's office.

10. Effect periodic reappraisals, pursuant to Tax Code Section 25.18;

11. In addition to the specific statutory duties that are described above, the Board shall:

a. assist in presenting to the public the needs and progress of the Appraisal District;

b. consider and act on policies for the Appraisal District. Such policies may be initiated by the Chief Appraiser or by members of the Board;

c. develop and adopt a biennial appraisal plan prior to September 15th of every even numbered year, with distribution requirements to taxing units;

- d. determine a method of financing the annual budget based on cost allocation among taxing units;
- e. require the development and adoption of District policies for the sound financial management of District funds;
- f. purchase or lease real property, as well as construct improvements to establish the Appraisal District office;
- g. be a necessary party to lawsuits brought by property owners concerning appraisals;
- h. select the District's legal counsel;
- i. prepare information of public interest describing the functions of the Board and the Board's procedures by which complaints are filed with and resolved by the Board, pursuant to Tax Code Section 6.04(f).
- j. require and evaluate reports from the Chief Appraiser on the operations and financial status of the District;
- k. approve contracts as required by law; and
- l. perform other duties as required to govern the Appraisal District as permitted by law.

The Board has no responsibility for setting tax rates, appraising property, adjusting appraisals, granting or denying exemptions, or any other matter directly affecting the value of property. Pursuant to Tax Code Section 6.15, the Board recognizes it is a criminal offense for a member of the Board to directly or indirectly communicate with the Chief Appraiser on any matter relating to the appraisal of property, except in a properly posted open meeting.

K. Execution of Documents

The authorized signatures for execution of all documents resulting from action taken by the Board shall be those of the Chair and the Secretary. In the absence of the Chair or the Secretary, the signature of the Vice-Chair shall be authorized as a substitute signature.

L. Compensation and Reimbursement

By law, CAD Directors may not receive a salary, per diem or other compensation for serving on the Board. However, the District may reimburse Directors for reasonable and necessary expenses incurred in the performance of their duties as provided by the budget adopted by the Board.

Directors will keep expenses to a minimum in an effort to conserve public funds. All requests for anticipated expenses must be pre-approved by the Board of Directors; otherwise, reimbursement is not authorized.

Directors anticipating incurring reimbursement must submit a request to the Board of Directors for approval/disapproval prior to incurring any expense(s) on behalf of the Appraisal District. Requests will include (at a minimum) function, date(s), location, itemized expense(s) to place the item on the agenda prior to a scheduled meeting. Expenses incurred by any director without prior approval by the Board will not be considered for reimbursement after the fact.

Directors may be reimbursed for expenses incurred in the performance of their duties to attend educational events, seminars, workshops, conventions, etc., provided that such attendance will benefit the Appraisal District. Reimbursement for such expenditures will be from funds allocated in the current budget for that purpose and will not exceed state or federal mileage/per diem rates as determined by the Board of Directors.

VII. BOARD OF DIRECTOR MEETINGS

A. Public Meetings Required

All meetings of the Board will be open to the public. All meetings of the Board will comply with the Texas Open Meetings Act.

B. Frequency of Meetings

Regular meetings may be held upon notice as determined by the Board. Normally, the Board will meet monthly, unless there are no items for the Board to consider during a month. The Board must meet no less than once each calendar quarter.

C. Notice of Board Meetings

The Chief Appraiser is responsible for giving notice of all Board meetings and notice of said meetings shall be posted accordance with the Texas Open Meetings Act.

The District shall post the notice of meeting 72 hours before the meeting time at the CAD Office and on the CAD website at www.bancad.org.

No business shall be transacted at the meeting except that for which the meeting is called.

D. Agenda Meeting Items

Any member of the Board may request that an item be placed on the agenda of a regular meeting.

Requests for placement of agenda items should be made to the Chief Appraiser through the Chair, and should be in writing along with supportive documentation.

Items received 96 hours in advance of the day of the meeting will be placed on the agenda, unless there is a legal exception, items received less than 96 hours prior to the meeting will be placed on the next regular meeting agenda.

A Board Meeting packet outlining the agenda and providing support information shall be prepared by the Chief Appraiser or a designated employee and shall be mailed or delivered to the members prior to each regular Board meeting. The packet shall include the minutes of the previous meeting.

E. Meeting Location

Regular, special and emergency meetings are to be held within the District's boundaries, at a public place capable of accommodating the expected public attendance. The Chair of the Board will set the place of the meeting, in the event the normal facility will not be accommodating or is rendered unavailable.

All meetings of the board shall be held at the District's office, located at: 1206 Main Street, Bandera, Texas 78003, unless a different location is designated by the Board and in the notice of meeting.

Meetings shall start promptly at the appointed hour or as soon thereafter as a quorum is present.

F. Authority of Board of Directors

Members of the Board shall have authority only when acting as a Board legally in session. The Board shall not be bound in any way by any statement except when such statement or actions is in pursuance of specific instructions of the Board.

G. Quorum

A majority of the Board shall constitute a quorum for the transaction of official business.

H. Voting

Voting shall be verbal or by the show of hands. The Chair shall have a vote.

I. Meeting Rules

Meetings of the Board shall be conducted by Robert's Rules of Order, unless otherwise directed by Board policy.

J. Minutes

The Board shall approve the minutes of the preceding meeting. The Chief Appraiser shall hold the official minutes of all meetings.

K. Citizen Communications

Tax Code Section 6.04(d) requires that a reasonable period at each regular meeting of the CAD Board of Directors shall be provided for public comment on appraisal district and appraisal review board policies and procedures.

Therefore, the agenda for the order of business for all regular meetings shall include an agenda item to allow for communications from citizens on any issue within the authority of the Board. Each person shall have five (5) minutes to address the Board. Additional time may be allowed by majority vote of the members present.

If a large number of persons wish to speak to the Board, the Chair may 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 business of the appraisal district or within the jurisdiction of the Board.

Pursuant to Tax Code Section 6.04 (e), the following polices are adopted to provide public access to the Board of Directors for purposes of testimony at public meetings concerning appraisal district and appraisal review board policies and procedures, as well as any matter over which the Board of Directors has responsibility:

1. Any non-English speaking person, or any person who has a physical, mental, or developmental disability, desiring to appear before the Board of Directors or the Appraisal Review Board must file a written request with the Chief Appraiser if the person requires special assistance.

2. The written request made should indicate any special assistance or arrangement required to make the presentation, which Board presentation is intended for, as well as name, address, and phone number for contact purposes.
3. The Chief Appraiser shall coordinate and schedule the person to speak at the next regularly scheduled Board of Directors meeting, or the next available Appraisal Review Board hearing.
4. Meetings of the Board of Directors and Appraisal Review Board for which written notice has been given from persons shall be conducted at the CAD building, located at 1206 Main Street, Bandera, Texas 78003.
5. In the event any specific interpreter is needed, the Chief Appraiser shall contract with a qualified interpreter for services to effectively communicate. The interpreter shall attend either the meeting of the Board of Directors or the Appraisal Review Board in which a person is scheduled to testify.
6. The interpreter shall be paid at a minimum the per diem amount equal to that paid to members of the Appraisal Review Board for a full day.
7. The Chief Appraiser may coordinate through the Texas Department of Assistive and Rehabilitative Services, the United Way, and any other public and private agencies with regional offices, to search for qualified interpreters to provide proper arrangements for public forums, including the correct placement of equipment and logistics, and any other matter which would assist in an improved access to the Board of Directors or the Appraisal Review Board in a public hearing.

The Texas Department of Assistive and Rehabilitative Services' contact information is:

Texas Department of Assistive and Rehabilitative Services
4800 N. Lamar Blvd.
Austin, Texas 78756
1-800-628-5115 or TTY 1-866-581-9328
DARS.Inquiries@dars.state.tx.us

L. Executive Session

Under the authority of Texas Government Code Chapter 551, the Board may enter into closed or executive session for any of the following reasons, provided the subject to be discussed is on the agenda for the meeting.

1. For a private consultation with the Board's Attorney with respect to pending or contemplated litigation, settlement offers, or on a matter in which the duty of the attorney to the governmental body under the Texas Disciplinary Rules of Professional Conduct of the State Bar of Texas, clearly conflicts with this chapter. Tex. Govt. Code § 551.071.
2. To deliberate the purchase, exchange, lease, or value of real property if deliberation in open meeting would have a detrimental effect on the position of the Appraisal District in negotiations with the third person. Tex. Govt. Code § 551.072.

3. To deliberate the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of a public officer or employee or to hear a complaint or charge against an officer or employee. The subsection does not apply if the officer or employee who is the subject of the deliberation or hearing requests a public hearing. Tex. Govt. Code § 551.074.

4. For purposes of this subsection, an independent contractor, such as an engineering, architectural, or consultant firm, is not an employee. AG Opin. MW-129 (1980).

No action, decision, or vote shall be taken while the Board of Directors is in closed or executive session, pursuant to Texas Government Code Chapter 551.

M. Emergency and Special Board Meetings

The Board may call emergency meetings to respond to items that are an imminent threat to the public and safety or to respond to a reasonably unforeseen situation.

Special meetings of the Board shall be called by the Chair of the Board, or when requested by two members of the Board. No business shall be transacted at any special meeting of the Board, which does not come within the purpose set forth in the call for the meeting.

VIII. PUBLIC COMPLAINT PROCEDURES

If any member of the public wishes to file a complaint with the Board concerning the operation of the District or any other function over which the Board has responsibility, he or she may do so.

The Board will consider complaints about itself, the District, the Appraisal Review Board or any of the following persons, if the action, which is the subject of the complaint, was taken in such person's official capacity:

- A. A member of the Board of Directors;
- B. A member of the Appraisal Review Board;
- C. A member of the Agriculture Advisory Board;
- D. The Chief Appraiser; and/or
- E. 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:

- A. A property owner of taxable property within the District;
- B. A taxing unit for which the District appraises property;
- C. The Appraisal Review Board or any member thereof;
- D. The Chief Appraiser; and/or
- E. An employee of the District.

A complaint may be addressed to any matter within the jurisdiction of the Board or any other matter involving the District or the Appraisal Review Board, except that a complaint may not be addressed to any of the grounds for protests before the Appraisal Review Board as set out in Tax Code Section 41 and/or Section 25.

A complaint must be filed in writing and addressed to the Chair of the Board or the Board itself. Complaints should be addressed to:

Chair, Board of Directors
CAD
P O Box 1119
Bandera, Texas 78003

The Board will not consider complaints addressing any of the grounds for challenge, protest, or motion for correction of appraisal roll that are specified in Tax Code Sections 41.03, 41.41, and 25.25, respectively. The Board of Directors has no authority to overrule an agreement between the Chief Appraiser and a property owner on a matter specified in Tax Code Section 1.111(e) or a determination of Appraisal Review Board on a challenge, protest, or motion for correction made under authority of Tax Code Sections 41.07, 41.47, and 25.25, respectively.

The Chief Appraiser will assign a number to the complaint received and keep a file copy of each reply to include interim replies.

The name and mailing address of the party that files complaint must be provided to allow for a follow-up with any agenda or board action taken in response to the complaint.

The Chief Appraiser shall transmit copies of all the correspondence to the members of the Board. The Board at the next scheduled public meeting will discuss the issues in such complaints or commentary, and public testimony will be invited.

The Chair of the Board may, at any time a complaint is received, refer it to a Board Member or to the Chief Appraiser for investigation, or may investigate the complaint itself.

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 Chair and/or the Board shall refer the complaint to some other employee of the Appraisal District, or to a particular member of the Board, whom shall perform the functions of the Chief Appraiser, with regard to investigating the complaint and making recommendations to the Board.

Each employee and official of the Appraisal District shall cooperate fully with an investigation stemming from any complaint.

In response to each complaint referred to them by the Chair, the Chief Appraiser or a Board Member, they shall investigate the validity of the complaint, and after conducting the investigation, make a recommendation to the Board. The findings of the investigation and recommendations shall be given to the Board at its meetings with respect to complaints.

At each regular meeting, the Board shall request that the Chief Appraiser report on the status of all pending complaints. If the complaint regards the Chief Appraiser or the Chair heads the investigation, the Chair shall at each regular meeting report on the status of the pending complaint.

The Board shall take the actions it may deem reasonable and appropriate to resolve a complaint. If the Chair has already referred such a complaint to the Chief Appraiser, the Board shall either take some action to resolve that complaint or ratify the Chair's decision to refer it to the Chief Appraiser.

No employee or official of the appraisal district shall be sanctioned or disciplined in any manner by the Board in response to a complaint without being given an opportunity to be heard by the Board at a public meeting. The Board may also allow the complaining party to appear before it.

The Board's deliberations at its meetings with respect to complaints shall occur in open session or executive session as authorized by Texas Government Code Chapter 551.

Pursuant to Tax Code Section 6.04(g), the Board shall notify the parties to the complaint concerning its status on a quarterly basis until final disposition of the matter, unless notice would jeopardize an undercover investigation.

The Board shall notify the parties when a complaint is finally resolved. The Chief Appraiser shall prepare proposed notices for consideration by the Board and shall deliver the notices approved by the Board.

IX. DISTRICT ADMINISTRATION / BOARD APPOINTMENTS

A. Chief Appraiser

The Chief Appraiser is the chief administrative officer of the appraisal district office. Tax Code § 6.05(c).

The Board of Directors appoints the Chief Appraiser. The Chief Appraiser is appointed by and serves at the pleasure of the Board.

The Chief Appraiser is directly accountable to the Board for the effective discharge of all duties and responsibilities. All other personnel are employed by and accountable to the Chief Appraiser. The Chief Appraiser may delegate authority to subordinate employees.

1. Duties and Responsibilities

The Chief Appraiser coordinates and implements the goals and objectives established by Board policy, provisions of the 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 the administration of the appraisal office. Additionally, the Chief Appraiser is assigned duties by the Board necessary for the conduct of board duties and implementation of board policy.

The Chief Appraiser shall:

- a. establish a comprehensive program for the conduct of all appraisal activities and keep the Board informed on the progress of appraisal activities;
- b. develop and implement sound administrative procedures for the conduct of all District functions;
- c. develop and implement an effective financial management system and provide reports to the Board to allow evaluation of the District's fiscal affairs;
- d. develop and implement an effective internal budget development system and prepare a proposed budget by June 15 of each year;
- e. serve as the District's spokesperson in providing information to news media, taxing entities, and the general public on the operations of the appraisal district and provisions of the property tax laws;
- f. prepare the agenda for each board meeting, attend all meetings, and provide staff recommendations for all appropriate Board actions;

- g. develop and implement a personnel management system for job assignments, personnel evaluations, staff hiring, periodic salary surveys and classification studies, and other personnel related matters;
- h. employ and compensate professional, clerical and other personnel as provided by the budget;
- i. review adjustments or changes involving properties of employees of the District; and
- j. appoint members of the Agricultural Advisory Board with the advice and consent of the Board.
- k. in addition to the responsibilities mandated by other sections of this manual, the Personnel Policy Manual, the Texas Tax Code, and generally accepted business practices, the Chief Appraiser shall be responsible for the following:
 - 1. maintenance of the district's records, and compliance with established retention requirements;
 - 2. maintenance at all times of a current fixed asset listing and accurate inventory control records;
 - 3. maintenance at all times of sufficient property, casualty, and liability insurance coverage to provide adequate protection for district, taxing jurisdictions, and officers;
 - 4. compliance at all times with the Codes of Ethics established for the ad valorem appraisal industry;
 - 5. participation, to the extent required by counsel, to participate in any Property Value Study appeal performed on the behalf of any Bandera County, Texas school district;
 - 6. attend conventions, conferences, seminars and other meetings, which may be held for the improvement of the District;
 - 7. assist the Board in being informed on all legislative and rule changes in relation to the business of the District; and
 - 8. compliance at all times with local, State, and Federal regulations.

2. Seeking Qualified Applicants for the Chief Appraiser Position

Should a vacancy occur, the Board will begin the process of replacement. A vacancy announcement will be developed that sets forth the qualification's requirements for the position, and the method by which interested individuals may apply.

This vacancy announcement will be posted at the CAD office. Additionally, the Board may advertise in the local media, in major metropolitan news publications, or on selected employment websites.

The Board may also seek qualified candidates by providing a vacancy announcement to selected CADs, and by publishing an advertisement, on-line and in the association publication, with the Texas Association of Appraisal Districts or subsequent organization of similar pursuit.

The Board may consider appointing an Interim or Acting Chief Appraiser, who, under the direction of the Board Chair, will oversee CAD operations in the absence of the Chief Appraiser.

3. Selection Criteria

The qualification and knowledge required for selecting a candidate for the position of Chief Appraiser are as follows, and are outlined in the Chief Appraiser's Position Description. At a minimum, candidates will possess the following:

- a. two years of college credit and/or equivalent training and/or experience;
- b. current registration as a Registered Professional Appraiser (RPA);
- c. ten (10) years of progressively responsible experience, including management and supervisory experience with a CAD or in the ad valorem field;
- d. the ability to work effectively and tactfully with the public, governing bodies, taxing jurisdictions, state agencies and their representatives;
- e. excellent presentation and communication skills;
- f. knowledge of appraisal and mapping software/systems;
- g. knowledge of financial management and budget processes; and
- h. knowledge of open records and open meeting laws.

4. The Hiring Process

The Board will identify qualified applicants from responses to advertisements and postings. The process followed in selecting the best candidate may vary with Board action, but generally, the following will occur:

- a. The Board, or appointed committee, will review applications and conduct interviews with selected candidates, in closed session, during a public meeting.
- b. The Board may deliberate in closed session, but the formal action of appointing the new Chief Appraiser must occur in the open session.

5. Compensation

The Board of Directors shall use salary surveys, performed by the District or in cooperation with other appraisal districts, to assist in the determination of the appropriate level of compensation for the Chief Appraiser.

6. Annual Evaluation of Chief Appraiser by Board

The Board shall provide for an annual performance evaluation of the Chief Appraiser, in July of each year. The Board shall notify the Chief Appraiser of the results of this evaluation, and this evaluation shall determine the salary level of the Chief Appraiser for the following year.

7. Resignation or Termination of the Chief Appraiser

To resign in good standing, the Chief Appraiser shall submit a written letter of resignation 30 days prior to the intended last day. To the degree practical, the departing Chief Appraiser will assist the Board in posting and advertising the vacancy.

Termination of the Chief Appraiser is at the pleasure of the Board and may be immediate or with up to 30 days notice.

B. The Appraisal Review Board

The Appraisal Review Board is responsible for the local administrative review of appraisal records.

1. Selection

The Board of Directors appoints members of the appraisal review board.

2. Members are Not Employees of District

It is hereby recognized that appointment to the CAD Appraisal Review Board is considered to be a service to the community and is in no way to be construed as employment with the CAD.

3. Eligibility

To serve on the Appraisal Review Board, the individual must be a resident of the appraisal district (Bandera County, Texas) and must have resided in the district for at least two (2) years.

4. Not Eligible

Certain persons, however, are not eligible to serve on the Appraisal Review Board:

- a. a current appraisal district director;
- b. a current employee or Chief Appraiser of the District;
- c. a current Board member, employee or officer of a taxing unit served by the appraisal district;
- d. a current employee of the Comptroller of Public Accounts;
- e. a former appraisal district director;
- f. a former employee or former officer of the District;
- g. persons who have ever appeared before the ARB for compensation; or
- h. persons who have served as a member or officer of a taxing unit for which the appraisal district appraises property, if the service was less than four (4) years from the affiliation with the taxing unit.

5. Other Eligibility Restrictions

Individuals may not serve as ARB members if they are closely related to a person who operates for compensation as a tax agent or is in the business of appraising property for property tax purposes in the District. Relatives barred are those within the second degree by consanguinity (blood) or affinity (marriage). Persons who knowingly violate this provision commit a Class B misdemeanor.

The law also bars individuals from ARB service if they have a contract with the District or with a taxing unit in the District. The bar applies if an individual or a business entity in which the individual has a substantial interest in a contract with the District or a taxing unit that participates in the District. Likewise, the same taxing units and the District are each prohibited from contracting with an ARB member or a business entity in which an ARB member has a substantial interest. A substantial interest is either a combined ownership by the member or the member's spouse of at least 10 percent of the voting stock or shares of the business; or service by the member or the member's spouse as a partner, limited partner or officer in the business entity.

A person also may not serve on the ARB if he or she holds some other paid public office. The Texas Constitution does not allow a person to hold more than one paid public office.

The Tax Code also disqualifies a person from serving on an ARB if the person 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 restriction 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 delinquent taxes.

The Tax Code disqualifies a person from serving as an appraisal review board member if the person is related withing the third degree by consanguinity or within the second degree by affinity to a member of the appraisal district board of directors or the appraisal review board.

6. Appointment Process

Candidates wishing to be considered for nomination to the ARB shall submit a written application, along with a letter of interest to the District.

In October of each year, the Chief Appraiser shall inform the Board of Directors of the number of appointments to be made for the following year.

The Board of Directors shall at the regular December board meeting, and by majority vote of all members present, determine appointments to the Appraisal Review Board for the following year.

Board members shall select citizens with high competence and with an excellent reputation for fairness and good judgment. Experience in one of the following fields, although not required, will be preferred: appraisal, real estate, accounting, business, agribusiness, engineering or construction.

A majority of the appraisal review board constitutes a quorum. The local administrative district judge shall select a chairman and secretary from among the members of the appraisal review board. The judge is encouraged to select as a chairman a member of the appraisal review board, if any, who has a background in law and property appraisal.

7. ARB Member Terms

Terms of the Appraisal Review Board members begin on January 1, and terms shall be staggered. Approximately half the members' terms will expire each year.

The Board shall determine, by majority vote outlined in Tax Code Section 6.41, and by resolution, the number of members to be seated on the CAD Appraisal Review Board.

The Board will appoint, at least, the statutory minimum of three members. The Board may appoint more than three (3) ARB members. The Board may decide to change the number of ARB members annually.

8. Duties and Responsibilities of ARB Members

Appraisal Review Board Members will promptly attend scheduled hearings and are expected to be available upon call.

The Appraisal Review Board is responsible by Texas law for the review of the appraisal records, value, exemptions, ownership, etc. and the hearings and determinations of taxpayer protest and tax unit challenges.

The Chief Appraiser shall delegate appraisal office staff to provide clerical assistance to the Appraisal Review Board.

The Appraisal Review Board will adopt Rules of Procedure regarding their meetings and hearings.

9. Mandatory Training for ARB Members

Although a person may serve as an ARB member, he or she may not participate in any hearings until completing an ARB training course authorized by the Comptroller of Public Accounts. The Comptroller will issue a certificate indicating that the individual has completed the required training.

If an individual is appointed to the ARB after the Comptroller has offered ARB training courses for that year, the law does provide that the individual may serve and participate in hearings as long as he or she completes the next Comptroller training course offered.

ARB members are also required to take mandatory training for public officials on the Texas Open Meetings Act and Public Information Act. The laws require at least two hours of open government training, consisting of a one-hour educational course on the Open Meetings Act and one-hour educational course on the Texas Public Information Act.

10. ARB Member Appointment Veto

Taxing units that vote for appraisal district directors may disapprove the appointment of an ARB member. To do so, a majority of the voting taxing units – county, schools, cities and conservation and reclamation districts in some cases – must pass a veto resolution within 15 days after the Board appoints the proposed ARB member, pursuant to Tax Code Section 6.10.

11. ARB Member Removal

Tax Code Section 6.41 (f) states that a member of the Appraisal Review Board may be removed from the Board by a majority vote of the appraisal district Board of Directors.

The grounds for removing an ARB member are for violating the following Tax Code Sections:

- a. Section 6.412: ARB member's relative is an appraiser or tax agent appearing before the ARB;
- b. Section 6.413: ARB member is related to someone with a substantial interest in an appraisal district or taxing unit contract;
- c. Section 41.66 (f): ARB member has an ex-parte communication about a protest outside of the hearing and participates in that protest hearing;
- d. Section 41.69: An ARB member who participates in a hearing when the ARB member has a conflict of interest or is related to a party of the hearing by affinity within the second degree or by consanguinity by the third degree;

- e. Section 6.41(f)(2): Good cause relating to the failure to attend ARB meetings according to written policies adopted by a majority of the Board; or
- f. Section 6.41(f)(3): evidence of repeated bias or misconduct.

12. ARB Hearing Location

The ARB's hearings will be conducted at the offices of the CAD, located at 1206 Main Street, Bandera, Texas 78003.

13. ARB Meetings / Hearings

The ARB may meet at any time at the call of the presiding officer or as provided by ARB rules or procedures.

The ARB must meet to examine the appraisal records within 10 days after the date the Chief Appraiser submits appraisal records to it.

14. Oath of Office

Newly appointed and reappointed ARB members will sign a statement and take an oath of office before beginning a term. January 1 of the year in which the term begins is the earliest date the oath may be administered. ARB members must be properly sworn before taking any official action.

ARB members must take two separate steps. First, the ARB member must sign a statement and file it with the appraisal district office before taking the oath of office. The District retains the statement.

Once the ARB member has signed the statement, the member may take the oath of office. The ARB member must take and sign the oath before a notary public, county clerk, judge or other official authorized to administer oaths of office.

15. ARB Officers

The local administrative district judge shall select a Chairman and Secretary of the ARB:

- a. A presiding officer has responsibility for ensuring that hearings are conducted properly and procedures are followed.
- b. A secretary sends (or causes to be sent) required notices, ensures that meetings are posted, and keeps official minutes or tapes of ARB proceedings. Many of these responsibilities may be delegated to appraisal district or ARB staff.
- c. A presiding officer and secretary are mandatory; however, the ARB may determine that other officers are needed in order to conduct its business. If so, the officers should be designated in ARB rules or procedures.

16. Compensation of ARB Members

Appraisal Review Board members shall be paid a per diem amount as determined by the Board in conjunction with the budget process.

C. Agricultural Advisory Members

Pursuant to Tax Code Section 6.12, the chief appraiser with the advice and consent of the Board of Directors shall appoint an Agricultural Advisory Board with three (3) or more members.

The Legislature created this advisory board to help improve communications between the farming and ranching community and the District.

1. Selection

Candidates that wish to be considered for nomination to the Agricultural Advisory Board shall submit a letter of interest and qualification statement.

An employee or officer of the District may not be appointed and may not serve as a member of the agricultural advisory board.

The Chief Appraiser may advertise in the local media for qualified nominees to serve on the Agricultural Advisory Board.

In October of each year, the Chief Appraiser shall inform the Board of Directors of the number of appointments to be made for the following year.

Geographic location, type of farming and ranching activities and commitment to the community and agriculture in the Bandera County shall be considered in the appointment of members.

Members shall be appointed based on qualifications outlined in Tax Code Section 6.12.

Suggested / desired members are:

- a. County Extension Agent
- b. Farm Bureau Board Members
- c. Farm Services Agency (FSA) County Committee member

2. Members are Not Employees of District

It is hereby recognized that appointment to the CAD Agricultural Advisory Board is considered to be a service to the community and is in no way to be construed as employment with the CAD.

3. Appointment Process

The Board shall at the regular December board meeting, and by majority vote of all members present, determine appointments to the Agricultural Advisory Board for the following year.

The Agricultural Advisory Board must have at least three members. The Chief Appraiser with the advice and consent of the Board must appoint these members. The Chief Appraiser may appoint more than three members, again with the advice and consent of the Board. The law specifies the qualifications of the three required members.

Two members of the advisory board must be owners of qualified 1-d, 1-d-1 agricultural, or 1-d-1 timberland in the appraisal district who have lived in the District at least five years.

One board member must be a representative of the Farm Services Agency (FSA) in the appraisal district. The Farm Services Agency (FSA) is a branch of the United States Agriculture Department—a federal agency. The agency’s national headquarters has prohibited its local offices from appointing an employee of the service to the board.

The Chief Appraiser may not appoint an appraisal district officer or employee to serve on the Agricultural Advisory Board.

When making appointments to the Agricultural Advisory Board, the Chief Appraiser should try to achieve a balanced representation of agricultural interests. Some factors the chief appraiser should consider are: geographical differences in the area, different types of agricultural operations in the area, and the different sizes of agricultural and timber operations in the area.

The more representative of the community’s diversity the Agricultural Advisory Board is, the more likely the Chief Appraiser is to get useful advice and assistance.

4. Agricultural Advisory Board Member Terms

Terms of the Agricultural Advisory Board members begin on January 1, and the terms shall be staggered terms of two (2) years. Approximately half the members' terms will expire each year.

5. Duties and Responsibilities

The Agricultural Advisory Board shall advise the Chief Appraiser on the valuation and use of land that may be designated for agricultural use or that may be open space agricultural or timberland within the District, including wildlife management use.

Under the Tax Code, the Agricultural Advisory Board’s function is to advise the Chief Appraiser on major issues dealing with agricultural and timber appraisal—net to land, degree of intensity standards, and other agricultural use and appraisal issues. The Agricultural Advisory Board may also help the Chief Appraiser determine average growth, average stumpage value, and typical, reasonable expenses of timber production.

As an advisory body, the Agricultural Advisory Board has no decision-making authority or responsibility. The Chief Appraiser and the ARB have statutory and legal responsibility to set values and make decisions on qualification for agricultural appraisal—this responsibility cannot legally be delegated to any other group or person not directly under the Chief Appraiser’s authority. The Agricultural Advisory Board should not become involved in matters dealing with individual properties or in approving applications for agricultural appraisal.

6. Agricultural Advisory Board Meetings

The Agricultural Advisory Board shall meet at the call of the Chief Appraiser. By law, the Board is required to meet at least once per year but may meet at least three (3) times per year. Meetings will be held at the CAD office at 1206 Main Street, Bandera, Texas, unless another location is specified by the Agricultural Advisory Board.

To ensure smooth, orderly proceedings, the Agricultural Advisory Board will operate under Robert's Rules of Order. In addition, the Agricultural Advisory Board may choose a Chair and other officers.

The Agricultural Advisory Board is an advisory body, so it is not subject to the Texas Open Meetings Act, but may choose to allow members of the public to participate and sit in on meetings.

7. Compensation

A member of the Agricultural Advisory Board is not entitled to compensation.

X. DISTRICT POLICIES

A. ETHICS POLICY

It is the policy of the District that the officers and employees of the District are independent, impartial, and responsible to the taxpayers of Bandera County; that public office or employment not be used for personal gain; and that state laws applicable to the conduct of public officials are observed. Policies and procedures of the District are adopted in affirmation of these goals.

1. Standards of Conduct

A member of the Board of Directors or Appraisal Review Board or an employee of the District in an official capacity shall not transact any business with any person, business entity or property in which the member or employee has a substantial interest.

A member or employee shall not accept or solicit any gift or favor that might reasonably tend to influence that individual in the discharge of its official duties or that the member or employee knows, or should know, that the offer was made with the intent to influence or reward official conduct.

A member or employee shall not use its official position with the District to secure a special privilege, consideration, or exemption or to secure confidential information for any purpose other than official responsibilities.

A member or employee shall not use the District's facilities, personnel, equipment, or supplies for private purposes, except to the extent such are lawfully available to the public.

A member or employee may not participate in a vote or decision on a matter affecting a person, business entity, or property in which the member or employee has a substantial interest.

An employee shall not participate in the appraisal of property in which the employee has an interest. The employee shall refer such property directly to a supervisor or the Chief Appraiser.

A member or employee shall not use information received in connection with their official position for personal purposes or those acting on their behalf or gain unless such information can be known by ordinary means to any ordinary citizen.

2. Conflict of Interest

It is the policy of the Board that all Appraisal Review Board members, Board of Director members, and Chief Appraiser of the District complete a Local Government Officer Conflicts Disclosure Statement, and Conflict of Interest Questionnaire, if applicable as outlined under Local Government Code Section 176.

If there is any conflict of interest identified by any member of the Board of Directors, Appraisal Review Board, or Chief Appraiser, the particular person shall recuse themselves from any decision in this regard.

An employee shall not engage in any activity or employment outside of the District if such engagement adversely affects the impartiality, execution or performance of the employee's duties.

An employee of the District shall not serve as a tax agent or appraiser for any party, for any form of compensation or any benefit through the collection of data, appraisal of property, presentations, argument, appearances or other exercise of influence in the property tax system in Bandera County.

3. Compliance

A member of the Board of Directors who violates any requirement of these policies shall be subject to review and action by the appointing authority. A taxing unit may ask for the recall of any Director the unit voted for in the appointment process.

A member of the Appraisal Review Board who violates any requirement of this policy shall be subject to review and action by the Board of Directors.

An employee who violates any requirement of this policy shall be subject to review and action by the Chief Appraiser.

B. OPEN RECORDS POLICY

1. Training Required

Each Board member shall complete a course of training in open meetings and open records of not less than one hour nor more than two hours regarding the responsibilities of the membership. Each Board member must receive this training no later than the 90th day after the member takes the oath of office. Once the training has been obtained, the member is not required to retake the training.

The Board of Directors designates the Chief Appraiser as the Public Information Officers for the District.

The CAD will comply with the Public Information Act codified in the Texas Government Code Chapter 552. All records, which are not an exception to the Public Information Act and are prepared or maintained during the operation of the business of the District, will be made available upon written request. Information which is an exception to the Public Information Act includes but is not limited to renditions, certain personnel data, certain information relating to litigation, competitive bidding, and information which has been deemed

confidential by law or judicial decision, such as tapes transcripts and minutes of executive session and information relative to sale of property.

2. Access to Records/Database

Records and the system database may be accessed during normal business hours without an appointment, in the designated Public Research Area. However, if a large number of records are requested, or items need to be gathered, an appointment should be scheduled in order to avoid unnecessary delay on behalf of the property owner and appraisal district staff.

3. Requests for Copies

The District shall strive to comply in a timely manner with all requests for copies of district records, which are not an exception to the Public Information Act.

Requests for five or more items, or for information which must be researched or located, must be submitted at least 48 hours prior to expected pickup. When necessary, the District reserves the right to provide the information within the ten (10) day period mandated by law.

Depending upon current workload of the District staff, copies of single appraisal cards, maps and other readily available information may be requested and received immediately.

4. Procedure for Records Believed to be an Exception to the Public Information Act

If a public information request is made for records which appear to be an exception to the Public Information Act, such request shall be immediately forwarded to the Chief Appraiser. If the Chief Appraiser determines that the information requested is public in nature, said records shall be furnished within ten days. If the Chief Appraiser believes that the requested records are not subject to the Public Information Act, the CAD shall request an opinion from the District's legal counsel. The District shall then proceed based on the legal opinion given and may seek an Attorney General's Opinion if necessary.

5. Charges for Copies of Records

Costs of public information shall fall in line with the schedules of the Texas Administrative Code Chapter 70 "Cost of Copies of Public Information".

If the estimated cost associated with the written request made exceeds \$40, the District shall provide an itemized statement and obtain approval in writing to generate records requested, which will be considered a guarantee of payment.

Property owners within the jurisdiction of the CAD shall be entitled to a copy of their own individual appraisal record, exemption application, or rendition one time annually at no charge.

A receipt system will be used, with one copy for the purchaser and one duplicate copy for the appraisal district.

6. Taxing Jurisdictions in CAD/State of Texas.

Requests for non-excepted public information made directly from a taxing jurisdiction served by the CAD or the State of Texas shall be provided at no charge, unless such information requested is beyond the scope of the appraisal district and or will consume an inordinate amount of time and District resources, for which compensation is not available.

C. RECORD MAINTENANCE POLICY

The Chief Appraiser is responsible for performing such clerical work, record keeping and correspondence as may be required by the Board. These activities may be delegated to other staff members, but the Board holds the Chief Appraiser responsible for the performance of these duties.

The Chief Appraiser is designated as the Records Management Officer for the District to the Texas State Library and Archives Commission.

It is the policy of the Board of Directors to adopt the Local Government Records Act and accepted Records Management Practices established by the Texas State Library and Archives Commission.

The official minutes of the Board of Directors shall be kept in the District's administrative office. The Board of Directors will hold the Chief Appraiser responsible for the safety and availability of the Board minutes. The minutes shall be signed by the Chairperson and acknowledged by the Secretary.

D. ACCESS TO THE DISABLED POLICY

In accordance with the Elimination of Architectural Barriers Act of Texas, the appraisal district building is architecturally designed to allow access by physically handicapped citizens. Citizens in need of assistance in accessing meetings of the Board of Directors or Appraisal Review Board are encouraged to contact the District or the Chief Appraiser in advance of their presentation so that they may be assisted.

E. BIENNIAL REAPPRAISAL PLAN

It is the District's policy to reappraise all real property in the county every three years. The Chief Appraiser is to establish a comprehensive program for the conduct of all appraisal activities that will meet the requirements of this policy. The Chief Appraiser will keep the Board informed on the progress of appraisal activities.

The Board of Directors shall adopt biennially a written plan for periodic reappraisal of all property within Bandera County according to the requirements of Tax Code Section 25.18. The Board shall hold a public hearing to consider the periodic reappraisal plan, as required by Tax Code Section 6.05(i). The Secretary of the Board shall deliver notice of the public hearing at least 10 days before the hearing date to the presiding office of the governing body of each taxing unit in the appraisal district. The Board of Directors shall complete its hearing(s), order any amendments, and by resolution adopt the plan before September 15 of each even-numbered year.

The Board of Directors shall direct the Chief Appraiser to distribute the approved reappraisal plan to the presiding officer of the governing body of each taxing unit in the appraisal district and to the Texas Comptroller within 60 days of the plan's adoption.

F. NEW TAXING UNITS REQUESTING SERVICES POLICY

Once the District has received official documentation from the governing body that a legally established entity will implement an ad valorem tax, the Board shall pass a resolution outlining participation in the CAD.

G. FIXED ASSETS POLICY

It is the Board's policy to establish and retain a Primary Fixed Asset List for items valued over \$500.00. This primary list will carry fixed assets with a minimum value of \$500.00. This primary listing will be used for depreciation purposes in the annual District audit, as recommended after consultation with auditing firm.

H. AUDITOR POLICY

At least once each year, the Board of Directors shall have prepared an audit of its affairs by an independent certified public accountant. A copy of the report shall be delivered to each taxing unit and made a part of the public record at the District office.

I. DISPOSAL OF DISTRICT PROPERTY

The District shall, at all times, maintain accurate records detailing the disposition of District property.

In the event that an item is found to no longer be of use to the District, whether by obsolescence, lack of necessity, or no longer in working condition, the Chief Appraiser and/or a designated employee shall determine whether the item has resell or salvage value.

Items which have no resell or salvage value may be disposed of in whatever manner is deemed the most expedient to the District upon approval from the Board of Directors.

Items that have resell or salvage value shall be offered to the taxing entities (on a first come first serve basis) for their use. If the taxing entities have no use for the items, they will be listed on an online auction site. If they do not sell within a reasonable period-of-time, they will be disposed of in a responsible manner.

Upon gifting, sale, or disposal of District property, the date and method shall be registered on the inventory control record, witnessed, and initialed by two designated employees, and duly-noted on the Primary Fixed Asset List, depending on its value.

J. SALARY / MERIT INCREASES

The Board shall approve employee salary levels for the following year in conjunction with the budget process. The Board may allow employee merit increases to be granted at the discretion of the Chief Appraiser, or may require that merit increases be approved by the Board.

K. AWARDS, RECOGNITION, AND REMEMBRANCES

The District may provide service awards to retiring members of the Board or Appraisal Review Board members, in the form of resolutions or certificates of appreciation.

The Board of Directors and / or Chief Appraiser may recognize by way of special awards, resolutions, or certificates of appreciation, those employees who have made a significant or outstanding contribution to the District or the community.

In the event of a serious illness or death of any member, or immediate family of any member, of the Board of Directors, the Appraisal Review Board, the appraisal district staff, or the administration or governing bodies of the jurisdictions served by the CAD, the District may send flowers, cards or other remembrances, so long as the Board determines such an expenditure is an appropriate use of public funds and includes an allocation in the annual budget. The Chief Appraiser shall exercise exemplary judgment and discretion in the determination of appropriateness.

L. PURCHASING POLICY

Pursuant to Tax Code Section 6.11, the District shall be subject to the requirements of contracting and purchasing outlined in Local Government Code Chapter 252, the same as it applies to municipalities.

For those purchases and services not subject to competitive bidding requirements, the Chief Appraiser shall obtain two (2) or three (3) proposals, unless the possibility of obtaining proposals in the time frame that such product or service is needed by the District becomes detrimental to the work flow processes of the District. The Chief Appraiser shall base the decision to purchase or engage upon price, quality, reliability, and support or maintenance, and the proposal accepted should be the one deemed most advantageous to the District.

M. POLICY ON BUDGET AND BOARD OF DIRECTORS' ELECTION NOTIFICATIONS TO JURISDICTIONS

It is the policy of the Board of Directors to send the following documents to the taxing jurisdictions:

1. Preliminary Values
2. Financial Audit
3. Proposed Budget
4. Biennial Reappraisal Plan
5. Certified Values
6. Time-line letter for the Board of Directors election process, and
7. Official Ballot for the Board of Directors election

These documents may be sent USPS Return Receipt Requested, Email or via the CAD FTP Site. It is also Board policy that District administration will strive to send these documents to the taxing jurisdictions prior to the State mandated deadline, to allow for an extended response time; however, the deadlines remain State mandated.

N. POLICY ON BUDGETING FOR DISTRICT OPERATIONS

1. Budget Preparations

The Chief Appraiser shall prepare an annual budget for the operation of the District. A preliminary copy of the proposed budget should be presented to the Board during May of each year.

The budget process and mandates will be defined by Chapters 6 and 26 of the Texas Tax Code.

2. Budget Allocations

Tax Code Chapter 6 mandates the method and schedule of payment from the participating taxing jurisdictions, for the functions for which the District is directly responsible.

3. Amendments

Fund transfers between line items that do not increase the total amount of the budget are not considered budget amendments.

During the fiscal year, if needed, the Board approves line-item transfers of unencumbered balances between accounts. These line item transfers do not affect the total budget amount for the fiscal year.

4. Additional Services

Additional Services other than the express functions of the appraisal district and production of the appraisal roll for each of the jurisdictions shall be contracted by way of an Interlocal Agreement. The actual cost to perform such service will be the responsibility of the jurisdiction requesting such service.

5. Purchases

The Chief Appraiser must approve all purchases. Petty cash will be used for small purchases and items for which there is an immediate need.

Receipts must be obtained for all items purchased with petty cash, and purchases must be posted to the proper accounting line item.

The receipt must be signed by the employee receiving the item and must be presented to the Chief Appraiser before payment or reimbursement can be made.

6. Disbursement of Funds

Two signatures shall be required on all checks issued by the CAD. Authorized signatures are the Chairman, Vice Chairman and Secretary of the Board of Directors, and the Chief Appraiser.

There shall be sufficient research of each invoice to determine its validity. A designated employee other than the Chief Appraiser must attest to the invoice's validity. The Chief Appraiser and another employee, designated by the Chief Appraiser, shall authorize the expenditures before disbursement.

Expenditures from the General Contingency line item must have approval of the Board prior to commitment of the funds.

In no case shall total expenditures exceed a budgeted line item amount authorized by the Board.

The Board is considered to have given prior approval on any contract services at the time of the contract approval.

The Board is considered to have given prior approval on all payroll checks at the time the employee's contract is accepted.

7. Reimbursement to Jurisdictions

It is the policy of the CAD to continue to look for opportunities to reduce the amount of funds necessary for its daily operations, by the careful use of resources and in the stringent preparation of the budget. Projected expenses are carefully calculated against expected revenues, so that an excess fund balance should not occur; however, should there be excess funds at the end of the fiscal year, the procedure for refunding the excess revenues is as follows:

- a. Taxing jurisdictions or entities pay percentage allotment monies during each quarter of the calendar year to fund CAD activities.
- b. Independent auditing firm completes and presents the Annual Financial Audit by April 15 of each year.
- c. Chief Appraiser reviews Annual Financial Audit and creates spreadsheet based on excess fund amount indicated in the audit to detail the amount owed to each entity.
- d. Letter is sent to each entity indicating the amount of refund, if any, and giving the entity the option to either receive a check for that amount or be issued a credit to be applied to the fourth quarter allotment.
- e. Based on the entity response, the CAD then issues either a check or a letter indicating an account credit.
- f. Check or letter indicating credit is then signed by the Chief Appraiser and mailed to the entity.
- g. If an entity requests a fourth quarter credit, the Chief Appraiser shall denote the credit in the accounting software system, which will then be automatically applied at the beginning of the fourth quarter of the year.
- h. This process is to be completed no later than May 31 of each year.

O. AMENDMENT OF POLICY

The Board may amend its policies by a majority vote of the Board at any meeting, provided each member has been supplied a copy of the proposed amendment in advance of the meeting. Policies may be amended by a majority vote of the members present, provided each member has been supplied a copy of the proposed amendment in advance of the meeting.

Amendments to policies may be presented at a regular meeting and not acted upon until the following meeting.

P. VALUATION AND APPEALS OF ELECTED OFFICIALS OWNED PROPERTY

In order to provide a fair and equitable method for locally elected officials to appeal values assigned to property they own within the jurisdictional limits of Bandera Central Appraisal District (CAD), as well as protect the integrity of CAD employees and said officials, the following procedures will be implemented:

- Elected Officials will be afforded the very same rights and remedies legally afforded to every other property owner within the jurisdictional limits of the CAD.

Elected officials will have the opportunity to have an informal meeting with the Chief Appraiser. Any value changes will only be made as a result of an order from the Appraisal Review Board.

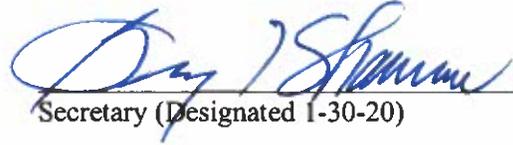
Q. POLICY ON MEMBERS PUBLICLY DISCUSSING DISTRICT ACTIVITIES

Information regarding employees, exemption, appraisal, and valuation related topics that are to be disclosed or discussed with the public is the responsibility of the Districts Administration and its employees. Any questions directed to a Board Member regarding employees, exemptions, appraisal, and valuation related topics should be referred to the Districts Chief Appraiser. Board of Director members are prohibited from discussing any/all information regarding District employees, exemption, appraisal, and valuation related topics in a public forum or setting, unless permission is authorized by a majority vote, with quorum present, at any scheduled BOD meeting, provided each member has been supplied a copy of the request in advance of the meeting.

This Board of Directors Policy Manual has been amended and adopted this the 30th of October 2020, at a properly posted public meeting, with a quorum present.



Chairman (Designated 1-30-20)



Secretary (Designated 1-30-20)

CAD Board of Director Members:

Ernest DeWinne, Member
Don Giles, Member
Bo Mansfield, Member
Dale Naumann, Member
George Sharman, Member
Gwenda Tschirhart, Member

As addendums to the policies contained herein, the Board of Directors may refer to the following references:

Appraisal District Director's Manual
Texas Property Tax Code
Public Information Act Handbook
Open Meetings Handbook
Texas Administrative Code
Chief Appraiser's Position Description
Local Government Code Chapter 176
Local Government Code Chapter 252
Local Government Code Chapter 271 Local
Government Officer Conflicts Disclosure Statement
Conflict of Interest Questionnaire