

JIM HOGG COUNTY APPRAISAL DISTRICT



BOARD OF DIRECTORS POLICY MANUAL

Revised January 2020

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I. APPRAISAL DISTRICT GENERALLY

The Jim Hogg County Appraisal District is a political subdivision of the State created by the legislature through the enactment of the Property Tax Code. All statutory references in this Policy Manual are to the Property Tax Code, unless otherwise stated.

II. BOARD OF DIRECTORS

A board of five directors governs the Jim Hogg County Appraisal District. Board members select the chief appraiser, adopt the annual district budget, appoint an Appraisal Review Board (ARB) and ensure that the district follows policies and procedures set by law. In addition, the Board of Directors adopts policies, rules and regulations for the operation of the District. These policies, rules and regulations are carried out and enforced by a Chief Appraiser appointed by the Board of Directors to administer the business of the District. The board does not appraise property or make decisions that affect the appraisal records.

A. Term

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

B. Vacancies on the Board

Vacancies will be filled as provided by Subsection 6.03 of the Tax Code

C. Recall

The governing body of a taxing unit that participated in the appointment of a board member may initiate the recall of that member pursuant to Subsection 6.033 of the Tax Code.

D. Eligibility

Board members must reside within the boundaries of the Jim Hogg County Appraisal District. To be eligible to serve on the appraisal district board, a person must have lived in the district for at least two years just prior to his or her swearing in. The law bars all taxing unit employees other than elected officials and governing body members from serving on the appraisal district board of directors.

The law also bars a person from serving on the board of directors if that person is a party to a contract with the appraisal district or to a contract involving property tax matters with a taxing unit in the district. This prohibition applies if the person has a substantial interest in a business with such contracts.

Persons are also ineligible to serve as district directors or ARB members if a relative within the degrees of affinity or consanguinity as described in Chapter 573 of the Government Code does business in the appraisal district as a paid property agent or as a fee appraiser who performs appraisals for use in property tax proceedings.

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Board of Directors Policy Manual

Violations of these prohibitions is a Class B misdemeanor. A Class B misdemeanor is punishable by a fine of up to \$1,000 and/or six month in jail.

The chief appraiser may not employ certain relatives of a member of the board of directors. Any relative within the second degree by marriage or third degree by blood as determined under Chapter 573, Government Code is barred from employment. Intentional or knowing violation of this provision is a misdemeanor. [Sec. 6.05 (f)]

E. Officers of the Board

The Board shall elect a chairman, vice-chairman and a secretary at its first meeting each calendar year. The chairman may vote on any motion. The duties of the chairman or, if the chairman is absent, the duties of the vice-chairman include:

- Presiding at Board meetings;
- Appointing committee members unless otherwise instructed by the Board;
- Along with the secretary, signing all legal instruments requiring Board signature; and
- Performing legal duties as required by statute and functions as designated by the Board.

The secretary's duties include;

- Presiding at Board meeting if the chairman and vice-chairman are absent;
- Along with the chairman or vice-chairman, signing all legal instruments requiring Board signature; and
- Performing legal duties as required by statute and functions as designated by the Board.

F. Compensation

Members of the board do not receive compensation for service on the board. Members do receive reimbursement for actual and necessary expenses incurred in the performance of their duties as provided by the appraisal district budget.

G. Meetings

The board normally meets in the district office located at 515 W. Viggie, Hebbronville, Texas. The board may designate a different meeting place if needed. Meetings start promptly at the scheduled time or as soon afterward as a quorum is present.

A majority of the members of the board constitute a quorum.

The board holds regular meetings on the second Tuesday of each month at 6:30 p.m. The chairman may call special meetings or emergency meetings. The board may vote to call special or emergency meetings during any meeting.

The chief appraiser prepares and posts meeting notices as required by law on behalf of the board. Only items posted in the meeting notice may be acted upon at a meeting.

The board conducts its meetings under Roberts Rules of Order Revised unless otherwise directed by board policy.

The board may hold a closed or executive session that excludes the public to the extent permitted by law.

The chief appraiser prepares the meeting notice and agenda on behalf of the board. The chief appraiser normally mails or delivers an agenda packet outlining the agenda and providing support information to each member at least forty-eight (48) hours before the time of the next regular meeting. The packet shall include the minutes of the previous regular meeting.

The first order of business at a meeting is approval of minutes of the preceding meeting. The secretary signs the minutes when approved. The chief appraiser keeps the official minutes of the board on behalf of the board.

H. Authority of the Board

The Board of directors establishes general policies in keeping with the wishes of the community and the requirements of state law. The board may exercise its authority only by majority vote in a properly posted meeting. An individual member may not bind the board by any statement or action.

The board may establish committees as needed to carry out its responsibilities. A committee acts only as an adjunct of the board and may not take any action which in any way usurps the power and/or responsibilities of the board of directors. The chairman normally appoints committee members. If necessary, the board may establish committees by majority vote.

The statutory responsibilities of the board of directors include:

1. Establishment of an appraisal office (Section 6.05)

The administrative offices of the district are located at 515 W. Viggie, Hebbbronville, Texas.

The district's normal business hours are from 8:00 a.m. to 5:00 p.m. Monday through Friday. The board and the chief appraiser periodically review office space requirements, lease arrangements and other requirements related to the establishment of appraisal district offices.

2. Appointment of chief appraiser (Section 6.05)

The board appoints the chief appraiser, who serves at the pleasure of the board. The board evaluates the chief appraiser annually.

The chief appraiser is an officer of the appraisal district for purposes of the nepotism law, Chapter 573, Government Code. The district may not employ or contract with the chief appraiser's spouse, parent, stepparent, child or stepchild or the spouse of these [Sec.6.05(g)]

Should a vacancy occur, the board of directors will begin the process of replacement:

1. Develop an advertisement reflecting minimum expected qualifications, expectations.
2. Develop a timetable to accept applications, interview and present candidates.
3. Publish advertisement in local publications, surrounding counties and with the Texas Association of Appraisal Districts and Texas Association of Assessing Officers.
4. Board reviews all applications and selects the best qualified candidates for interviews.
5. The board conducts interviews at a called and posted meeting of the board. Interviews will be held in executive session.
6. Within 30 days of completing interviews, the board will vote on the new chief appraiser.
7. If a new chief appraiser has not been appointed within 30 days of the prior chief appraiser's departure, an interim chief appraiser shall be appointed.
8. This process may be varied with board action.

<http://www.whartoncad.net/boardnstaff.php> - top#top**SELECTION CRITERIA:
DESIRABLE KNOWLEDGE, SKILLS AND ABILITIES**

Broad knowledge of:

- the principles, practices, techniques, guidelines and statutes utilized in real and personal property appraisal and assessment including legal documents, titles, forms, maps and plats and appraisal formats and procedures.
- principles and practices of residential, commercial and industrial appraisals.
- administration, budgeting, supervision, training and evaluation.
- budgetary and financial procedures and data processing applications.
- research, analysis, evaluation and reporting techniques.

SPECIALIZED KNOWLEDGE OF:

- appraisal and assessment information sources and local factors affecting residential, commercial and industrial appraisals.
- mass appraisal training and data modeling as related to the analysis and interpretation of raw mass appraisal data.
- County departments and functions and City and State departments and agencies concerned with transactions and property valuation.
- local, State and Federal laws and regulations pertaining to real estate, land valuation, and personal property transactions.
- county government operations, organization procedures and policies.

SKILL IN:

- utilizing computer systems and applications, personal computers, networked systems and Internet in the performance of work assignments, such as electronic spreadsheets, word processing, data bases and graphics.

ABILITY TO:

- pursue and continue obtaining professional knowledge and applying modern appraisal methods and techniques.
-plan, organize and administer a major appraisal and assessment program.
- exercise judgment and discretion in matters of policy design and implementation and personnel management.
- make equitable and objective value appraisals and assessments and make decisions in accordance with established policies and regulations.
- analyze administrative, organizational and personnel situations and determine appropriate or alternative actions.
- set priorities, assign, schedule, train, supervise and evaluate work activities and to persuade assigned personnel effectively.
- develop and administer appraisal and assessment related training programs.
- apply mathematical computations to appraisals and assessments such as the measuring and calculating of square footage and perimeters of property or the depreciation of equipment.
- interpret legal descriptions and documents, maps, construction plans and other descriptive materials relating to real and personal property.
- operate standard office equipment to include computers, typewriters, copy machines, and calculators.
- gather and analyze appropriate relevant data and prepare and present logical, concise and complete reports and property value opinions.
- communicate clearly and concisely, both orally and in writing.
- maintain a professional leadership role.
- deal courteously with the public and obtain from them the information necessary to assist them.
- ability to deal tactfully with others and to establish and maintain cooperative working relationships with those contacted in the course of work.
- fulfill all physical requirements of the class.

REQUIRED EXPERIENCE AND TRAINING

Must meet all current requirements:

- Must have current RPA with at least five years' experience in an Appraisal District working with all aspects of the District.
- Must have at least 3 years supervisory experience.

NECESSARY SPECIAL REQUIREMENT

Must possess and maintain a valid Texas driver's license.

3. Approval of budget (Section 6.06)

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.

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. Budget amendments increasing the previously adopted budget require taxing entity approval. The board secretary shall deliver a copy of the budget amendment to the jurisdictions and board of directors at least 30 days before the budget hearing before action can be taken. Pursuant to Tax Code 6.06(c).

4. Annual Financial Audit (Section 6.063)

The board contracts for an annual audit by an independent certified public accountant. The chief appraiser delivers copies of the audit report to the presiding officers of the county, cities, schools and conservation and reclamation districts participating in the district.

5. Designation of depository (Section 6.09)

The board solicits bids for the depository at least once every two years. In choosing a depository, the board selects the institution that offers the most favorable terms and conditions for the handling of district funds. Funds must be secured in the manner provided by law for county funds. The board may extend a current depository contract for an additional two-year period with majority approval. The board must solicit new bids at the end of two-year extension.

6. Competitive bidding requirements (Section 6.11)

Generally speaking, the district may not make a contract that requires expending \$50,000 or more without taking competitive bids. The board authorizes any proposal for bids for a contract exceeding this amount. There are several exceptions, including contracts for professional services, purchase through the state purchasing program, and several other exceptions specified in the law. The

board follows the same rules that apply to municipalities under the Certificate of Obligation Act of 1971 (Subchapter C, Chapter 271, Local Government Code).

7. Appointment of agricultural advisory board (Section 6.12)

The chief appraiser, with the advice and consent of the board appoints an agricultural advisory board to advise the chief appraiser on the valuation and use of agricultural and timber land.

8. Appointment of Appraisal Review Board (Subchapter C of Chapter 6-Local Administration, Tax Code)

In selecting the appraisal review board members, the board will consider any factors that will make the appraisal review board a body representative of Jim Hogg County. Vacancies on the Jim Hogg County Appraisal Review Board will be advertised in the classified section in a local newspaper with countywide circulation. Interested persons will submit applications and/or resumes to the Jim Hogg County Appraisal District Board of Directors for consideration. Only applicants meeting the eligibility requirements established by Section 6.41 Texas Property Tax Code will be considered. Professional credentials are important and special consideration will be given to applicants with experience in real estate or property appraisal. The board will discuss the applicants in an open meeting and make appointments based on qualifications and geographic representation.

The board of directors interviews candidates for the appraisal review board before making final selection. In making reappointments the board will solicit and consider evaluations from taxpayers, the appraisal staff and other interested parties. Selection of members is based solely on qualifications and the judgment of the board of directors that the persons selected will make good review board members.

If a vacancy occurs the board of directors fills it in the same manner. The appointee serves for the unexpired portion of the term. Service for part of an unexpired term counts as service of part of a term for the purposes of the three-term limit on ARB service [Sec.6.41 (e)]

9. Appraisal contracts [Section 25.01(b) and (c)]

The chief appraiser, with the approval of the board, may contract annually with private appraisal firms to perform appraisal services for the district. Appraisal services provided by each such firm are subject to the chief appraiser's approval.

10. Periodic reappraisal (Section 25.18)

The appraisal district reviews all real property values annually and reappraises all real property in the District at least once every three years. The board will adopt a biennial reappraisal plan by September 15 of even-numbered years. At all times, however, the appraisal district is responsible for ensuring that taxation is equal and uniform as directed by Article VIII, Section I of the state constitution.

11. Other board duties

In addition to performing specific statutory duties, the board:

- Establishes committees as needed.
- Requires and evaluates reports from the chief appraiser on the operations and financial status of the appraisal district.
- Requires the development and adoption of district policies for the sound financial management of district funds.
- Assists in presenting the needs and progress of the appraisal district to the public
- Considers and acts on policies for the appraisal district, the appraisal office and the appraisal review board. Board members, chief appraiser and the general public may suggest policy changes to the board. Any policy change proposed by the general public shall be submitted to the chief appraiser for his/her consideration and recommendation.
- Selects district legal counsel
- Approves contracts as required by law
- Performs other duties as required to govern the district as permitted by law.

I. Public Access to the Board of Directors

It is the policy of the board of directors to provide the public with a reasonable opportunity to address the board on the subject of the policies and procedures of the appraisal district on any issue under the board's jurisdiction. Generally, the board's statutory duties and jurisdiction concern:

- adopting the district's annual operating budget;
- contracting for necessary services;
- hiring the chief appraiser and assigning responsibilities to the position;
- making general, policy regarding the operation of the appraisal district;
- and
- appointing appraisal review board members.

J. Public Comments [Sec. 6.04(d), (e), (f) and (g)]

It is the policy of the board of directors to provide regular opportunities for the public to speak to the board on any issue under its jurisdiction. Except when the board conducts a hearing on a particular issue, the board will receive citizen contents only during the agenda item for the public comment.

At each regularly scheduled meeting the chairman of the board of directors will announce that each person wishing to address the board on appraisal district policies, procedures or issues may have five minutes in which to do so. Unless a majority of the Board votes otherwise, the chairman may expand the speaker's time as needed if the expansion will not affect the ability of the board to complete its business and adjourn the meeting at a reasonable time. The board may refuse to hear any person who attempts to speak on a subject unrelated to the policies and procedures of the appraisal district or the appraisal review board and unrelated to any other issue under the board's jurisdiction, as described in the previous section. Except when the board conducts a hearing on a particular issue, the Board will receive citizen comments only during the agenda item for public comment. [Sec.6.04 (d), Tax Code]

K. Interpreters

If possible, the district will provide an interpreter at a meeting if a person who does not speak English or communicates by sign language notifies the chief appraiser at least three business days before the meeting. The person must indicate that he or she desires to address the board and is unable to provide an interpreter. [Sec.6.04 (e), Tax Code]

L. Access by Disabled Persons

The Appraisal District provides parking spaces for the disabled located at the front entrance to the District office. A ramp is provided at the entrance and both the office and Board room is wheelchair accessible. Persons who needs additional access assistance or who need assistance in making a presentation to he Board because of mental or developmental disabilities should notify the chide appraiser at least three business days before the meeting. [Sec6.04 (e), Tax Code]

M. No Weapons Policy

In order to protect District employees from workplace violence, the District prohibits all persons from use and/or possession of any handguns, ammunition or weapons of any kind, concealed or otherwise, at any time while on District premises and/or while engaging in or conducting business on behalf of the district. The term "premises" includes company offices, all work areas, parking

lots, sidewalks and driveways. Employees found to be in violation of this policy will be subject to termination of employment.

N. Policies for Resolving Complaints

The board will consider written complaints about the policies and procedures of the appraisal district, appraisal review board and the board of directors and any other matter within the jurisdiction of the board of directors. The board will not consider complaints addressing any of the grounds for challenge and protest before the appraisal review board as set out in Sections 41.03 and 41.41, Tax Code. The board of directors has no authority to overrule the chief appraiser or appraisal review board's decision on a value, correction or protest. The Board has adopted a written Complaint Policy and Procedures.

Correspondence should be mailed to:

Presiding Officer, Board of Directors
Jim Hogg County Appraisal District
P.O. Box 459
Hebbronville, Texas 78361

At each regularly scheduled meeting, the chief appraiser shall report to the board on the nature of complaints and the status of resolution.

Board deliberations concerning complaints will comply with provisions of the Texas Open Meetings Act, Chapter 551, Government Code.

At least quarterly and until final disposition of a complaint, the board notifies the parties to the complaint of its status unless notice would jeopardize an undercover investigation. [Section 6.04 (g), Tax Code]

A copy of the Jim Hogg CAD Board of Directors Policy Manual is available in the office lobby for public inspection.

O. Review of Contracts

It shall be policy of the Board to review all active contracts with the District at the second meeting of the Board in each calendar year. The Chief Appraiser shall gather and Present all contract to Board members a reasonable time. In advance of the second meeting and an agenda item shall provide that all contracts will be considered and approved. If a contract is not approved, the contract shall be considered again, and may be acted upon, at the next scheduled meeting of the board.

III. DISTRICT ADMINISTRATION AND CHIEF APPRAISER'S DUTIES

The appraisal district consists of the appraisal office, which handles appraisals and the administration of the appraisal district and the appraisal review board, which hears and determines protests and challenges and approves the appraisal records. 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 his or her 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 or her employees.

A. Duties and Responsibilities

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 many statutory duties related to the development of appraisal rolls and the administration of the appraisal office. Additionally, the board assigns tasks to the chief appraiser as needed for conduct of board duties and implementation of board policy. The board has assigned the following general duties to the chief appraiser;

1. Establish a comprehensive program for conduct of all appraisal activities, including developing a biennial reappraisal plan for board approval by September 15 of even-numbered years.
2. Keep the board informed on the progress of appraisal activities
3. Develop and implement sound administrative procedures for conduct of all district functions.
4. Develop and implement an effective financial management system.
5. Provide reports to the board to allow evaluation of the district's fiscal affairs.
6. Develop and implement an effective internal budget development system.
7. Prepare a proposed budget by June 15 of each year.
8. Serve as the district's spokesperson in providing information to news media, taxing units and the general public.
9. Serves as the district's public information officer/records manager.
10. Prepare the agenda for each board meeting, attend all meetings and provide staff recommendations for all appropriate board actions
11. In conjunction with district counsel, provide recommendations for board action on litigation.
12. Develop and implement a personnel management system for job assignments, evaluations, hiring, staff policy and personnel related matters.

13. Employ and compensate professional, clerical and other personnel as provided by the budget.
14. Report to the board before April 1 of each year concerning the accuracy of district appraisals and contractor performance.
15. Discharge other duties as provided by the board and/or by law.

B. Authority of Chief Appraiser Regarding Incidental Purchases

Comment [T1]: Oper Procs/App
Office Admin/Rec 9 Purchasing Policies

Pursuant to 6.05 (h) of the Texas Property Tax Code, the chief appraiser of the Jim Hogg County Appraisal District shall have authority to spend budgeted funds to make incidental purchases of items relating to the administration of the District which are not specifically listed in the District's annual budget. An incidental expenditure not specifically budgeted shall not exceed \$500 in any one transaction. Individual expenditures in excess of \$500 shall require approval of the Board of Directors. Examples of incidental expenditures might include but not limited to the following items:

1. Transfer to and use of funds in "petty cash" account to purchase office supplies and other incidental purchases as contemplated in this Section.
2. Purchase of plaques and other mementos to honor or reward appraisal district staff, directors and ARB members for exceptional accomplishments or to express appreciation upon the conclusion of their employment or service with the District
3. Purchase of office supplies such as maps, name identification objects for staff, directors and ARB members; and other items which may improve the efficiency of public meetings as may be requested by members of the board of directors or the ARB or as may be determined in the judgment of the chief appraiser
4. Purchase of other similar or analogous items related to improving the administration of the District's public functions and encouraging public service on the board of directors, the ARB and other district related board committees.

A RESOLUTION DESIGNATING INVESTMENT OFFICER(S)

WHEREAS, the Public Funds Investment Act codified in Government Code Chapter 2256 governs local government investment; and

WHEREAS, the Public Fund Investment Act (Section 2256.005(f)) and the District's Investment Policy, require the District to designate one or more investment officer(s) by rule, order, ordinance or resolution; and

WHEREAS, the Public Funds Investment Act and the District's Investment Policy require the investment officer to perform certain duties and report regularly to the Board on the investment program,

NOW, THEREFORE, BE IT RESOLVED

That the District has complied with the requirements of the Public Funds Investment Act and the District's Investment Policy and designates the persons holding the following positions with Jim Hogg County Appraisal District to serve as Investment Officers of the District:

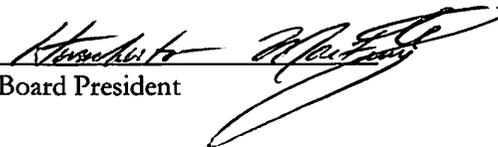
1. Chief Appraiser
2. Board Chairman

to exercise the judgement and care, under circumstances then prevailing, that a prudent person would exercise in the management of the person's own affairs and to perform all the requirements of the Act.

AND, the Board recognizes that the Board retains the ultimate responsibility as fiduciaries of the assets of the District (Section 2256.005(f)).

PASSED, ADOPTED AND APPROVED by the Board of the Jim Hogg County Appraisal District this the 18th day of October, 2011

APPROVED:


Board President

ATTEST:


Secretary

Conflict of Interest

No member of the Jim Hogg County Appraisal District Board of Directors, Appraisal Review Board or any employee or appointee of the Board of Directors shall be interested in, or in any manner connected with, any contract or bid for furnishing supplies, materials, services and equipment of any kind to any agency of the Jim Hogg County Appraisal District. Neither shall any Board of Director, Appraisal Review Board Member or employee or appointee, under penalty of dismissal, accept or receive from any person, firm or corporation to whom any contract may be awarded, directly or indirectly, by rebate, gift or otherwise, any money or anything of value whatsoever, nor shall any employee receive any promise, obligation or contract for future award or compensation from any such party.

I certify that I have read and understand the above statement.

Director, ARB Member, Employee Signature

Date

Printed Name