

Board of Director's Policy & Procedures - Borden County Appraisal District

Introduction

The Borden County Appraisal District is governed by a Board of twelve Directors. The Directors are appointed by the entity's governing bodies as follows: Borden County Independent School District, seven members; Borden County, five members.

Some of the primary duties of the board of directors are:

- Hire a chief appraiser
- Adopt the CAD's annual operating budget before September 15
- Appoint appraisal review board (ARB) members and select a chairman and secretary
- Have board meetings at least once each quarter
- Contract for necessary services
- Designate the CAD depository at least once every two years
- Make general policy regarding the operation of the appraisal district

Eligibility

To be eligible to serve on the Board of Directors, an individual must be a resident of the Borden County Appraisal District and must have resided within the boundaries of the District for at least two years immediately preceding the date the individual takes office. An elected official or member of the governing body of a taxing unit in the District may serve as a Director. An employee of a taxing unit that participates in the district is not eligible to serve as a director unless such individual is also a member of the governing body or an elected official of a taxing unit that participates in the District. Section 6.03(a) PTC

A person is disqualified from serving on the board of directors if the person owns property on which delinquent property taxes have been owed for more than sixty days after 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 agreement or has deferred or abated a suit to collect delinquent taxes.

An individual is prohibited from serving on the board of directors and is disqualified from employment as chief appraiser if the individual is related to a person who is in business of appraising property for compensation for use in proceedings or represents property owners for a fee in proceedings in the appraisal district. Relatives barred are those within the second degree of consanguinity (blood) or affinity (marriage), as determined under Chapter 573, Government Code.

The chief appraiser may not employ any individual related to a member of the board of directors within the second degree by affinity or within the third degree by consanguinity as determined under Chapter 573, Government Code. A person commits an offense if the person intentionally or knowingly violates the subsection.

A person is ineligible to serve on the board of directors if the individual, or a business in which the individual has a substantial interest, enters into a contract with the appraisal district or a taxing unit in the district if the contract activity is governed by the code. Substantial interest is defined as the person and person's spouse having a combined ownership of at least ten percent of the voting stocks or shares of a business, or the person or person's spouse is a partner, limited partner, or an officer of a business. An appraisal district is barred from contracting with a board member of a business entity in which a board member has a substantial interest. A taxing unit is prohibited from making a tax-related contract with a member of the board of directors or a business entity in which the member has a substantial interest.

Ex Officio Member Section 6.03 (a-b) PTC

If the county tax assessor-collector is not appointed to the board of directors, the assessor-collector may serve as a non-voting director or ex officio member.

“Ex officio” refers to a board member who has their position because of the office that person holds, which in this case is the county tax assessor-collector.

The ex officio member is not elected, rather they have agreed to serve on the board because the organization needs their expertise or influence in that position. An ex officio board member generally attends meetings and partakes in debates and discussions, but they are not considered a full member of the board with voting rights and are not counted as an official member of the board for legal purposes, and do not count towards the establishment of a quorum.

The county tax assessor-collector, as a non-voting member, does not have a term limit.

Ethics Policy

It is the policy of the Borden County Appraisal District that the board members of the district are independent, impartial and responsible to the taxpayers of Borden County. This public office position should not be used for personal gain and the state laws applicable to the conduct of public officials are observed.

A board member shall not accept or solicit any gift or favor that might reasonably tend to influence that individual in the discharge of their official duties. Nor shall the member accept any gift or favor that they know, or should know, has been offered with the intent to influence or reward official conduct.

A member shall not use their official position with the appraisal district to secure a special privilege, consideration or exemption for themselves or others, or to secure confidential information for any purpose other than official responsibilities.

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

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

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

A member of the board who violates any requirements of this policy 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.

Terms of Office Section 6.03(b) PTC

Members of the Board serve two-year terms beginning January 1 of even-numbered years. Board members must first sign a notarized Statement of Appointed Officer and then take the Oath of Office before beginning a term. Borden CAD retains the notarized forms in the district’s office.

Vacancies on Board Section 6.03(l) PTC

When a vacancy occurs, the governing body of the taxing unit that appointed the person who vacated the position selects the replacement within forty-five days after receiving notice from the board of directors that a vacancy exists and submits the nomination to the chief appraiser. The procedure used is the same as that for the original appointment.

Recall of Board Members Section 6.033 PTC

The governing body of a taxing unit that participated in the appointment of a board member may initiate the recall of the member. Only the taxing units that voted for the member may vote. The recall starts when the taxing unit files a resolution with the chief appraiser stating that the taxing unit is calling for the recall of a named member. Within ten days after the taxing unit files a recall resolution, the chief appraiser must give written notice of the resolution to the presiding officer of each voting taxing unit. The unexpired term is filled in the same manner as any vacancy.

Resignation

When a member of the Board of Directors resigns from his/her term, it becomes effective immediately.

Officers of the Board Section 6.04 PTC

The officers of the Board shall consist of a chairperson, vice chairperson, and secretary who shall be elected by the majority vote at the first meeting in January of each year. In the event of a vacancy of office, the office is filled at the first regular meeting following the vacancy.

The board elects the chairperson, vice-chairperson and secretary as specified in Section 6.04 of the Property Tax Code

The duties of the chairperson shall include:

- Presiding at the board meetings
- Along with the secretary, signing all legal instruments requiring board signatures
- Performing legal duties as required by statute, and functions as designated by the board
- Vote on any matter coming before the Board except prohibited by statute

The duties of the vice-chairperson shall include:

- Presiding at board meetings in the absence of the chairperson
- Along with the secretary, signing all legal instruments requiring board signatures
- Performing legal duties as required by statute, and functions as designated by the board
- Vote on any matter coming before the Board except prohibited by statute

The duties of the secretary shall include:

- Presiding at the meetings in the absence of both the chairperson and vice-chairperson
- Along with the secretary, signing all legal instruments requiring board signatures
- Performing legal duties as required by statute, and functions as designated by the board
- Vote on any matter coming before the Board except prohibited by statute
- They shall be responsible for the safekeeping of one copy of the minutes of each meeting

If the chairperson, vice-chairperson and the secretary are absent from the meeting, the remaining members shall select a temporary presiding officer by majority vote. The senior board member presides for the purpose of opening the meeting and conducting the vote.

Compensation Section 6.04(c) PTC

Board members may not receive compensation for service on the board but are entitled to reimbursement for actual and necessary expenses incurred in the performance of their duties as provided by the budget adopted by the Board. Members who incur expenses doing appraisal district business must complete an expense report and any qualifying mileage will be reimbursed by the Borden CAD at the current IRS mileage rate.

State Mandated Open Government Training

Members will receive training in Open Government, pursuant to state law, within ninety days of taking office. Certificates of Completion will be kept on file in the district's office.

Meetings Section 6.04(b)

The board may meet at any time at the call of the board chair or chief appraiser. All meetings of the board shall be held in a location and time designated by board action and in the notice of meeting. Meetings may be rescheduled as needed.

Meetings shall start promptly at the appointed hour or as soon thereafter as a quorum is present. The majority of the board members constitutes a quorum. The regular meeting of the board shall be held at least quarterly in January, April, July, and October. Special or emergency meetings may be called by the chairperson or the chief appraiser.

Notices of meetings shall be posted as required by law. The notices shall be posted on the courthouse doors and the CAD doors. No business shall be transacted at the meeting except that for which the meeting is called.

If a board member wishes to include items for discussion at a board meeting, they need to contact the board chairperson and the chief appraiser by email or phone. The contact needs to be made twenty-four hours prior to the seventy-two-hour required notice of meeting posted to request that an item be placed on the agenda.

Executive Session

An executive session may be held for the following reasons only

- To consult with an attorney about pending or contemplated court cases, settlement offers, or other matters covered by the attorney-client privilege
- To discuss leasing or acquiring real property, the value of real property or contracts for gifts or donations to the board, if making the discussions public would have an adverse effect on the board's negotiating position
- To discuss individual personal matters. The purpose for closing this type of meeting is to protect the reputation of the employee. The employee to be discussed has a right to request that the meeting be open. In this case, the board may not hold an executive session. Because the purpose is to protect individuals, the board may not close a meeting to discuss general personal matters, such as employee salaries.

The board must keep a certified agenda of each closed session. The certified agenda will be kept at the appraisal office.

Meeting Preparation and Agendas

The chief appraiser coordinates and plans the board meetings. The chief appraiser is responsible for preparing the agenda. In preparing the agenda, the chief appraiser may consult with the chairperson. Items may be placed on the agenda by the chief appraiser, chairperson or at the request of a board member. Each agenda shall provide for public comment. The agenda item is titled public comments.

The chief appraiser is responsible for preparing meeting materials for the board. Whenever practicable, meeting materials, including draft minutes and financial statements, will be provided to the board members at least two days before the date of the meeting. To facilitate the efficient operation of the board, it is the responsibility of each board member to review meeting materials prior to the meeting.

The minutes of the preceding meeting shall be approved by the board and signed by the chairperson or acting chairperson and secretary. The official minutes shall be kept by the chief appraiser and kept at the district's office.

Quorum

A majority of the members of the board shall constitute a quorum for transaction of business. The board is comprised of twelve members; therefore, a quorum of the board is seven. A quorum will be established before any business is conducted or any action taken. Meetings shall be conducted in the conformity to Roberts Rule of Order (see attached) unless otherwise directed by board policy.

Absences of Board Members

Board members are responsible for advising the chief appraiser if they will be absent from a board meeting.

Authority of the Board

The board of directors shall establish general policies in keeping with the wishes of the community and the requirements of State Law. Members of the board shall exercise the authority of office only when acting as a board legally in session. The board shall not be bound by a statement or action on the part of an individual member. No individual member of the board may exercise authority with respect to the operation of the district or services of district employees by virtue of his status as a board member.

Board Training

The board may sponsor activities related to the CAD and CAD board functions for board members and representatives of member taxing entities. Board members are encouraged to participate in these activities.

Each year board members should visit the Texas State Comptroller's website for video training.

Each year "The Appraisal District Director's Manual" published by the Comptroller's office will be downloaded and distributed to the board members.

Establishment of an Appraisal Office Section 6.05 PTC

Except as authorized by Subsection (b) of this section, each appraisal district shall establish an appraisal office. The appraisal office must be located in the county for which the district is established. The administrative offices of the district shall be located at 120 East Wilbourn, Gail, Texas.

Appointment of Chief Appraiser Section 6.05 PTC

The board shall appoint a chief appraiser, who will serve at the pleasure of the board and is directly accountable to the board. The chief appraiser manages and directs the operations of the CAD. The board does not participate in the appraisal function itself nor does the board direct the activities of CAD employees. CAD employees work under the supervision of the chief appraiser, who is responsible for hiring and terminating employees. However, the board may be compelled to directly take up issues related to CAD personnel if those issues related to alleged violations of Civil Rights or threatened litigation.

Specific duties of the Chief Appraiser or his/her delegates are as follows:

- To appraise taxable property at 100% market value
- To determine the eligibility of exemption applications
- To determine eligibility for productive valuation and establish both market and productivity value on qualified property
- To perform an analysis of market conditions annually
- To create appraisal records such as tax maps, appraisal cards, property identification systems, forms, and other items necessary to record data
- To keep the board up to date with Status reports and any other reports deemed necessary
- To create and implement procedures for equitable and uniform taxation of inventory
- To notify property owners with a notice of appraised value when required by the Property Tax Code
- To determine whether property qualified for productivity valuation has undergone a change of use and to notify the owner of such determination
- To make the appraisal roll available to the public as well as to all local, state, and federal governments
- To submit completed appraisal records to the ARB
- To testify before the ARB on proposed values and other actions of the chief appraiser
- To provide supplemental records to the ARB and to the taxing units which are affected

- To make corrections to the appraisal roll as ordered by the ARB
- To certify an appraisal roll to each taxing unit's Tax Assessor/Collector
- To implement and administer the Property Tax Code and other related Texas Civil Statutes as required by law
- To manage the day-to-day business of the district effectively and efficiently
- To act as a liaison between the board of directors and the district employees
- To cultivate employee morale
- To set an example by word and deed to be followed by the employees of the district
- To treat all members of the public with respect and to require district employees to act likewise
- To maintain harmony with the taxing entities by listening to their needs, addressing those needs as promptly and efficiently as possible, and by communicating those needs to the board of directors, so that the board may assist the chief appraiser in meeting those needs
- To set model of professionalism and fairness by conduct and speech and require all district employees to perform likewise
- To correspond in writing to the chairperson, any board member, or any taxing entity where necessary and provide a copy to all members of the board.
- Develop and implement an effective internal budget development system and prepare a proposed budget by June 15 of each year and submit it to each participating taxing unit and to the board of directors.
- Deliver written notice, ten (10) days prior to hearing, 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 the reappraisal plan (biennially) by September 15 of even numbered years.
- Before the tenth day after the end of each calendar quarter, the chief appraiser shall submit to the ARB and the board of directors a written report of each change made under 25.25(b) that decreases the tax liability of the owner of the property. The report must include a description of each property and the name of the owner of the property.

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

In the event a vacancy occurs in the office of the chief appraiser, the board will hire an interim chief appraiser until a replacement can be found. The board shall take appropriate action to solicit qualified applicants. Applicant solicitations are to be posted in local newspaper and on the CAD's website. Applications will be received, and applicants interviewed by the board. The board will discuss applicants in closed sessions and announce the selected candidate in open session.

The minimum qualifications for the position of chief appraiser are as follows:

- Must hold one of the following professional designations:
 - Registered Professional Appraiser (RPA) from TDLR
 - MAI from the Appraisal Institute
 - Assessment Administration Specialist (AAS) from IAAO
 - Certified Assessment Evaluator (CAE) from IAAO
 - Residential Evaluation Specialist (RES) from IAAO
- If holds a professional designation other than a RPA, must become certified with TDLR as an RPA within five years
- Degree from an accredited college or university. The board may waive degree requirements commensurate with qualified appraisal or administrative training and/or experience
- Not owe delinquent property tax unless the person is paying delinquent taxes under an installment payment agreement or has deferred are abated a suit to collect delinquent taxes
- Demonstrate ability to effectively communicate with the general public in a manner that reflects positively on public service and the management of the appraisal district
- Demonstrate high degree of initiative and accuracy

Evaluation of the Chief Appraiser

The board shall determine both the format and procedures for and conduct a written yearly evaluation of the chief appraiser.

At minimum, the evaluation will denote areas of strength, weaknesses and what, if any, corrective action is required on the part of the chief appraiser. The board may go into special session if deemed necessary. The chief appraiser shall maintain the evaluations in a personal file in the district's office.

Budget and Financing

The CAD's fiscal year is the calendar year.

Before June 15 of each year, the chief appraiser must prepare the proposed budget for the following tax year and submit it to each participating taxing units and to the board of directors.

The budget must list:

- Proposed salary
- All proposed benefits
- Each proposed capital expenditure
- Estimates of the amount of the budget that will be allocated to each taxing unit

Final budget allocations are determined when actual levy figures are known. Borden ISD will make monthly payments due before the 10th of each month. Borden County will make quarterly payments due by the end of each quarter. Sands ISD will make one yearly payment due by May 15 of each year. If a payment is not paid by the due date, it incurs a five percent penalty and an annual interest rate of ten percent. For good cause shown, the board will waive the penalty and interest on a delinquent payment. The chief appraiser will send allocation statements to each entity.

The board of directors must hold a public meeting to consider the budget. The hearing gives taxing units and the public the opportunity to observe and comments on how funds are being spent. The chief appraiser will post notice of the budget hearing seventy-two hours in advance of the hearing.

Not later than the tenth day before the public hearing date the chief appraiser or designated appraisal employee shall:

- Deliver to the presiding officer of the governing body of each taxing unit in the district written notice of the date, time and place of the hearing
- Publish a notice of the hearing in the Borden Star newspaper. The one-quarter page notice may not be published in the part of the paper in which legal notices and classified ads appear and must follow requirements set out in Section 6.062 PTC and Comptroller's Rule 9.3048
- Deliver a written copy of a proposed amendment to the presiding officer of the governing body of each taxing unit participating in the district not later than the 30th day before the date the board acts on it

The Board shall complete its hearings make any amendments to the proposed budget, and approve the budget, as provided by Section 6.06 of the Tax Code before September 15 of each year.

The budget shall include the following:

- Each proposed employee position with salary range and benefits
- An estimate of the budget to be allocated to each taxing unit
- Contract payments for services
- Employee education expenses
- Funds for ARB operations
- Items necessary for CAD operations
- Legal fees and expenses incurred by the CAD and the ARB

If governing bodies of a majority of the taxing units entitled to vote on appointment of board members adopt resolutions disapproving the budget and file them with the chief appraiser within thirty days after the adoption, the budget does not take effect, and the board shall adopt a new budget within thirty days of the disapproval. Section 6.06A(b) PTC

The board may amend the approved budget at any time. The chief appraiser must deliver a written copy of a proposed amendment to the presiding officer of the governing body of each taxing unit participating in the district not later than the thirtieth day before the date the board acts on it. Section 6.06(c) PTC

Voting taxing units may disapprove the amendment by the filing of disapproval resolutions by a majority of the units within fifteen days of the amendment adoption.

When there are unobligated funds left at the end of the CAD budget year, the board may vote to move the funds into reserves for a replacement account, disaster account or other account. These funds are considered obligated to be spent and are not required to be refunded or credited back to the taxing units. An expenditure a CAD has committed during the fiscal year to meet or secure an obligation is an expenditure that is obligated to be spent under subsection 6.06(j) of the Tax Code.

The board shall adopt by official action an Investment Policy in accordance with Chapter 6 of the Texas Property Tax Code, Sections 2256.003 through 2256.006 of the Government Code, Article 2529, 2544, 2546, 2546a, 2548a, 2549 and 2558 of Vernon's Ann. Civ. St.

Designation of Depository

The depository must be a banking corporation incorporated under the laws of this state or the United States or a savings and loan association in this state whose deposits are insured by the Federal Savings and Loan Insurance Corporation.

The board shall solicit bids for the district depository every two years and shall designate the institution(s) that offer the most favorable terms and conditions for the handling of the district's funds.

The depository agreement shall be for a two-year term and until its successor is designated and has qualified. The board and the depository may agree to extend a depository contract for one additional two-year term. Section 6.09 PTC

Funds to be invested in:

- Fully collateralized Certificates of Deposit as defined within the Bank Depository Contract
- Fully insured Certificates of Deposit
- Obligations of the United States Government, its agencies and instrumentality's
- Direct obligations of the State of Texas or its agencies
- Insured certificates of deposit are to be insured by the FDIC or appropriate private insurance coverage as specified on certificates of \$100,000

All such investments without regard to type, shall be consistent with State and Federal Laws pertaining to the investment of public funds.

Accounting and Purchasing Procedures

The chief appraiser shall operate the district within means of the adopted operating budget. All funds shall be spent in the manner provided for in the budget. The board may adjust the budget to move monies from one budget line item to another at any time.

The chief appraiser shall purchase supplies and equipment according to the district's adopted operating budget. The chief appraiser shall confirm the validity of each invoice.

The CAD general account checks shall require two signatures. Signatures of any two of the following, the chief appraiser, county judge or the board secretary. The designated cosigners are authorized to sign checks and pay bills as they are received.

The board is considered to have given approval on all payroll and payroll related disbursements at the time the payroll schedules are accepted with the annual budget. They are also considered to have given approval for education and conference registration and association dues at the time the respective schedules are accepted with the annual budget.

Details of all CAD checks and deposited monies will be provided at each regular meeting. Back up information and invoices shall be available for the board's inspection. Financial reports which include a report of the total budgeted amount for each budget category, the accrued actual expenses by budget category and the remaining unspent balance for each budget category will be provided to the board.

Disposal of District Property

If an item is found to be of no use to the district, the chief appraiser shall determine whether the item has salvage value. "Salvage value" shall be defined as value which exceeds fifty dollars.

Items which have no salvage value will be disposed of in whatever manner is deemed to be the most expedient and efficient for the district.

Items which have salvage value will be offered to the local government agencies for their use. If the local government agencies have no use for the items they will be held for bid at a future date.

Upon disposal of district property, the date and method of disposal shall be listed on an inventory control sheet.

Competitive Bidding Requirements

The Board may not make a contract requiring an expenditure of more than fifty thousand dollars unless the proposed contract is submitted to competitive bidding. Chapter 252, Local Government Code

Annual Financial Audit

The board contracts for annual financial audits by an independent certified public accountant. The auditor shall prepare and deliver a report of his findings to the board during a regular meeting. The auditor shall provide a copy of the audit report to each board member and the chief appraiser. The auditor will also furnish enough copies for the presiding office of each taxing unit eligible to vote on directors. The district shall maintain a copy for public inspection in the district's office.

The report of the audit is public record, and a copy of the audit shall be delivered to all taxing units participating in the district. Copies of the report will also be available for inspection at the appraisal office.

Excess Funds

After accepting the financial audit report the board shall by policy allocate any funds remaining to the "Contingency Fund" to be used for future appraisal district needs.

Agricultural Advisory Board

The Chief appraiser, with the advice and consent of the Board, appoints the Agricultural Advisory Board. The advisory board's function is to advise the chief appraiser on major issues dealing with the agricultural appraisal, such as net to land, degree of intensity standards and other agricultural use and appraisal issues. The board has no decision-making authority or responsibility.

The advisory board must consist of three or more members. Members will serve two-year terms and are not compensated for service but may be reimbursed for expense for travel to meetings and education as approved by the board of directors.

The members must be owners of qualified agricultural or timber land under Subchapter C, D, E, or H, Chapter 23, and must have resided in the appraisal district for at least five years. Appraisal district officers and employees are ineligible to serve.

The board shall meet at the call of the chief appraiser at least once a year. The board does not fall under the restraints of the Open Meetings Act and is not required to post agendas or keep formal minutes. The chief appraiser shall post notice of meeting and keep informal minutes of the board. Section 6.12 PTC

Appraisal Review Board

The district judge appoints the Appraisal Review Board (ARB) members. The ARB shall consist of three or more members who serve two-year terms beginning January 1. Members may serve unlimited terms because we have a population of less than one hundred and twenty thousand.

The primary responsibilities of the ARB are as follows:

- Determine protest initiated by property owners
- Determine challenges initiated by taxing units
- Correct clerical errors in the appraisal records and appraisal rolls
- Act on motions to correct appraisal rolls under Section 25.25 PTC
- Determine whether an exemption or special valuation is improperly granted or denied
- Take action or make any other determination that is specifically authorized or required by the tax code

The ARB shall adopt rules of procedure. The ARB is required to follow the model hearing procedures developed by the Comptroller's office when developing its procedures.

The chief appraiser may delegate appraisal staff to provide clerical assistance to the ARB.

The person must reside in the appraisal district for at least two years before taking office.

A person is ineligible to serve on the ARB if the person:

- Is related within the second degree by blood or marriage, as determined under Chapter 573, Government Code, to an individual engaged in the business of appraising property for compensation for use in proceedings or of representing property owners for compensation in proceedings in the appraisal district for which the ARB is established
- Owns property on which delinquent taxes are owed for more than sixty (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 agreement or has deferred or abated a suit to collect delinquent taxes
- Or a business in which the person has a substantial interest is party to a contract with the appraisal district or with a taxing unit that participates in the appraisal district
- Is a current appraisal district director
- Is a current employee or the chief appraiser of the district
- Is a current board member, employee or officer of a taxing unit served by the appraisal district
- Is a current employee of the Comptroller of Public Accounts

In addition to the statutory qualifications in the board of director's policy, ARB members must attend a majority of the scheduled meetings of their board to continue to qualify for service. The board will take into consideration explanations presented by the ARB member for the absences.

ARB members are not allowed to participate in hearings until they complete the Comptroller's training course and a statement agreeing to comply with the Tax Code requirements during hearings. A new board member appointed after a course offering may continue to serve until the completion of a subsequent course offering. During the second year of a member's term, the member must complete the Comptroller's continuing education training course and complete a statement agreeing to comply with the Tax Code requirements during hearings.

A member who fails to timely complete the course is not eligible to participate in hearings, vote on determination of protest or be reappointed to an additional term. The member must complete the Comptroller's continuing education training course and statement each year they serve. Completion certificated issued by PTAD must be filed with the chief appraiser. The appraisal district pays for the members training expenses as provided for in the operations budget.

Except as provided for during a hearing or other ARB proceeding, a member of the board of directors, the chief appraiser, or appraisal district staff, may not communicate with an ARB member about the training courses or any matter presented or discussed during the training courses.

The district judge, in its selection process, will strive for representation for all areas of the district and various taxing units to the extent possible. They will consider any other factors that will make the ARB a body representative of the Borden County. Selection of members is based on statutory qualifications, wiliness to serve and the judgement of the board that the person(s) selected will make good ARB members.

The chairperson and secretary of the ARB will be appointed by the district judge as soon as possible after the new board members are appointed. In making appointments, the board may solicit and consider evaluations from taxpayers the appraisal staff and other interested parties.

ARB members are paid by the day according to the budget set for the ARB by the appraisal district board of directors. Section 6.41, 6.42 & 6.43 PTC

Temporary ARB Members Section 41.66 PTC

The district judge may appoint temporary ARB members. It is very important that the ARB render impartial decisions. Section 41.66 of the Tax Code requires the board to adopt and when necessary implement a policy for the appointment of temporary ARB members to replace members who may not participate in a hearing because the ARB member or members have communicated with third parties about a hearing outside the scheduled hearing.

The district judge will normally appoint temporary ARB members if less than a majority of ARB members are disqualified, and the ARB is capable of hearing and determining the protest in question on a timely basis. However, if the district judge determines that timely completion of the ARB's responsibilities requires appointment of temporary members, the board shall appoint the temporary members. Temporary members begin service upon signing the Statement of Appointed Officer and taking the Oath of Office and serve until all protests they are appointed to hear have been determined. The temporary member receives the same per diem as a regular member for each day of service.

Removal of ARB Members

Grounds for removal of an ARB member are for violating the following:

- Section 6.412 – restrictions on eligibility to serve as an ARB member
- Section 6.413 – interest in certain contracts
- Section 41.66 – communication outside of a hearing
- Section 41.69 – participating in the determination of a taxpayer protest in which the ARB member is interested or which the member is related to a party within the second degree or by marriage within the third degree
- 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 of directors or for clear and convincing evidence of repeated bias or misconduct.

The removal of the ARB member will be by majority vote. Section 6.41 PTC

Appraisal Contracts

The chief appraiser, with approval from the board, may contract with private appraisal firms to perform appraisal services for the district, subject to his/her approval. The amount of compensation to be paid to the private appraisal firm cannot be contingent on the amount of/or increase in appraised, assessed or taxable value of property appraised by the firm. The contract must provide those copies of the appraisals and supporting data be made available to the appraisal district and shall be public record unless privileged or proprietary information. Section 25.01(b) PTC

The chief appraiser shall implement procedures for verifying contractors are following their written procedures and procedures for evaluating results of their discovery process.

The Borden CAD will follow Chapter 252 of the Local Government Code, which is referred in Section 6.11 of the Property Tax Code.

A list of contracts, with expirations, will be reviewed by the board at least annually.

Professional Service

As the board deems necessary, and as provided by state law, the board may contract for outside professional assistance, including but not limited to accountants, information technology specialist, appraiser or appraisal firms, attorneys, consultants and record managers.

It shall be the policy of the board to review contracts as they are presented by the contractors.

The chief appraiser, if possible, shall present contracts to the board members a reasonable time in advance of the meeting so that the members can read over the contracts before the meeting. An agenda item shall provide that the contract will be considered and approved/disapproved. If a contract is not approved, the contract may be considered again at the option of the board and may be acted upon at the next scheduled meeting.

Periodic Reappraisal Section 25.18 PTC

At all times the appraisal district is responsible for ensuring that taxation is equal and uniform. It is the policy of the Borden CAD to reappraise all real and personal property at least once every year by breaking the district up in three categories, North half, South half and Town.

Reappraisal Plan

To ensure adherence with generally accepted appraisal practices, the board develops and adopts a written plan for periodic reappraisal of all property within the boundaries of the district according to the requirements of Section 25.18 PTC. The board must update the plan in even numbered years. Before adopting and updated plan, the board must hold a public hearing to consider the proposed plan. Not later than the tenth day before the date of the hearing, the chief appraiser must deliver to the presiding officer of the governing body of each taxing unit participating in the district a written notice of the date, time and place for the hearing. Not later than September 15 of each even-numbered year the board must complete its hearings, make any amendments, and by resolution finally approve the plan. Copies of the approved plan shall be distributed to the presiding officer of the governing body of each taxing unit participating in the district and to the Comptroller within sixty days of the approval date. The board by resolution has given the chief appraiser the authority to deliver written notice of the date, time and place for the hearing to the taxing units

The chief appraiser may make changes to the work plan or schedule that does not conflict with statutory requirements or deadlines, without additional board approval or plan amendment.

The plan may be amended by official action of the board, without conducting another public meeting. Copies of the amended reappraisal plan will be distributed to the participating taxing units and the Comptroller's office within sixty days of the approval date.

Policies for Public Access to Appraisal District Board

At each regularly scheduled meeting, the chairperson of the board shall announce that each person wishing to address the Board on such policies, procedures or issues may do so. 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. Section 6.04(d) PTC

A sign in sheet will be made available and reasonable time shall be provided during each board meeting for public comment on appraisal district and appraisal review board policies and procedures and any issue under the board's jurisdiction. The chairperson shall stop the speaker if the speaker is taking so much time that it will affect the ability of the board to complete its business and adjourn its meeting at a reasonable time. The agenda item is titled Public Comments. Section 6.04 PTC

It is the specific policy of the board that any person who wishes to address the board at one of its meetings may do so. Non-English-speaking persons or persons who communicate by sign language who need an interpreter may request that the board furnish an interpreter by making a written request to the chief appraiser at least seventy-two hours before the meeting. The board shall seek to obtain a translator from the members of the board, the district staff or the community at large.

Persons with a physical, mental or developmental disability may request for access to the board by making application to the chief appraiser at least seventy-two hours before the meeting. Parking spaces for the disabled are located at the courthouse and school where the board meetings are held.

The chief appraiser will coordinate with the chairperson to make every effort to arrange the meeting place and time to accommodate any special needs necessary for full access

The Borden County Appraisal District has handicapped parking available at the rear entrance to the building at 120 East Wilbourn. All district facilities are available at ground level. Doors are wheelchair passable. Restrooms with handicapped accessibility are located next door at 140 East Wilbourn. Should any disabled person desire it, assistance during normal business hours is available with a simple phone call.

Resolving Conflicts

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

A written complaint may be filed with the board at:

Board of Directors
Borden County Appraisal District
PO Box 298
Gail, TX 79738

Written complaints will be forwarded to the chief appraiser and the board chairman. The chief appraiser will research the complaint remedies. If the chief appraiser and taxpayer can resolve the problem, the chief appraiser will report the complaint along with the resolution to the board. If the complaint cannot be resolved in this manner, the board shall consider the complaint at its next meeting.

If a complaint filed that the board has authority to resolve, the board, at least quarterly and until final disposition of the complaint, shall notify the parties to the complaint of the status of the complaint unless notice would jeopardize an undercover investigation. Section 6.04 PTC

The chief appraiser shall post adopted complaint procedures in the district office.

Employee Grievances

Federal law mandates that certain types of employee complaints may receive particular, direct attention from the governing body. In this connection, employee grievances related to sexual harassment or discrimination on the basis of race, religion, color, sex, national origin, age or disability may at the employee's option be submitted directly to the board. All other grievances are directed to the chief appraiser.

Standards of Conduct

Section 176.003 of the Local Government Code states:

- A local government officer shall file a conflicts disclosure statement if:
 - The person enters into a contract with the local government entity, or the local government entity is considering entering into a contract with that person
 - Has an employment or other business relationship with the local government officer or a family member of the officer that results in the officer or family member receiving taxable income, other than investment income, that exceeds twenty-five hundred dollars during the twelve-month period preceding that date that the officer becomes aware that a contract has been executed or the local government entity is considering entering into a contract with the person.
 - The vendor has given the officer or officer's family members gift(s) with a total value of more than two hundred and fifty dollars in the previous twelve months

With exceptions, Chapter 176 requires a district officer to file a disclosure statement (Form CIS) when the district considers or makes a contract with a person from any of the above-described reasons.

Members of the board and chief appraiser shall file the disclosure statements required by Chapter 176, in circumstances where it requires the filing of such statement. The chief appraiser shall ensure that the district complies with Chapter 176 in providing conflict of interest forms to current and prospective vendors.

Chapter 176 does not require the officer to file a disclosure statement covering gifts by family members, political contributions, or food, lodging or entertainment accepted as a gift. A disclosure statement must be filed within seven days of the date the officer becomes aware that a statement should be filed with respect to an existing or prospective vendor.

In any circumstances that would require an officer to file a disclosure statement, the vendor must also file a "conflict of interest questionnaire" (Form CIQ) with the district. This questionnaire must be filed by 5 p.m. on the seventh business day after the vendor begins contract negotiations with Borden CAD, submits an application, bid, RFP request or similar document related to a potential conflict with Borden CAD. It must also be filed by 5 p.m. on the seventh business day after the vendor becomes aware of a business relationship or gift that triggers the requirement for a disclosure statement.

A board member or employee shall not use their official position with the Borden CAD to secure a special privilege, consideration, or exemption for him/herself or others or to secure confidential information for any purpose other than official responsibilities.

A member shall not communicate with the chief appraiser on any matter relating to property appraisal except in an open meeting or in a closed meeting regarding pending litigation. This does not apply to routine communication between the chief appraiser and the county assessor/collector that relates to the administration of an appraisal roll, including a communication made in connection with the certification, correction or collection of an account. Section 6.15(c) PTC

A member or employee shall not use district 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 they have a substantial interest.

A member or employee shall proceed to the Appraisal Review Board for any properties under protest that they own or represent.

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

A member of the board commits a Class A misdemeanor offense if the person communicates with the local administrative judge regarding the appointment of ARB members.

Members may attend social occasions, workshops, ceremonial events and press conferences without violating the Open Meetings Act law, provided formal action is not taken and any discussion of public business is incidental.

The district's records management officer shall serve as the custodian of filed disclosure forms.

Texas Ethics Commission forms CIQ and CIS are adopted by reference.

Litigation Arising from Performance of Official Duties

This provision is applicable to the following personnel with the Borden County Appraisal District:

- Members of the Appraisal Board of Directors
- Members of the Appraisal Review Board
- The Chief Appraiser
- All employees of the District, including temporary or part-time.

Should any of the above personnel involuntarily become a Defendant in any civil or criminal litigation brought against them pursuant to the performance of their official duties, it shall be the policy of the Borden CAD to assume liability for, and to pay each affected person's attorney's fees incurred in defending said litigation, but only to the extent the accused person or conduct is not covered by insurance. These attorneys' fees shall be determined and paid pursuant to the District's policy for paying attorneys' fees generally.

It shall further be the policy of the district that immediately upon being notified that litigation has been instigated against a district representative, the chief appraiser shall inform all insurance carriers of the situation and determine as soon as possible:

- Whether coverage exists
- Whether the coverage includes both potential damages and attorneys' fees
- Whether a deductible amount must be incurred before coverage will lie, and if so, how much; and
- The limits of coverage

If it is determined that insurance coverage does not exist in full or in part, or is denied entirely, the selection of the attorney who will defend affected personnel shall be left wholly to the discretion of the Appraisal Board of Directors.

In addition, should any judgement for money damages be finally rendered against any of the above personnel as a result of said litigation brought against the pursuant to the performance of their official duties, it shall be the policy of the Borden CAD to assume liability for, and to pay all judgement amounts rendered against the affected person(s) which are not covered by insurance.

Compliance

A member of the Board of Directors who violates any requirement of this policy 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 ARB who violates any ARB policies shall be subject to review and action by the board of directors Section 6.41(f) PTC

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

Communications with Taxing Entities

Each board member has a special responsibility for facilitating and maintaining good communications between the CAD and the taxing entity which he/she represents.

Liability Insurance

This provision is applicable to the following personnel associated with the Borden CAD:

- Members of the board of directors
- Members of the appraisal review board
- The chief appraiser
- All employees of the district, including temporary and part-time

The board has chosen to purchase insurance to protect the above personnel from the cost and expense Of defending litigation brought against them individually or collectively for acts or omissions by them in the good faith discharge of their official duties and against an award of damages where the Borden CAD is not immune. The payment shall be provided regardless of whether the Borden CAD is made a party or is threatened to be made a party to the litigation and the same shall be provided on behalf of such persons, his/her heirs, executors or administrators.

Ex Parte Communications Section 6.15

Pursuant to Section 6.15 of the Property Tax Code, a board member shall not communicate directly or indirectly with the chief appraiser on any matter relating to the appraisal of property by the CAD unless:

- It is in an open meeting of the board or another public forum
- It is in a closed meeting of the board to consult with its attorney about pending litigation, at which the chief appraiser's presence is necessary for full communication between the board and its attorney

The chief appraiser ex parte provision does not apply to routine communications between the appraiser and the county TAC relating to the administration of an appraisal roll.

A board member, the chief appraiser or appraisal district staff shall not communicate with a member of the ARB established for the appraisal district with the intent to influence a decision by the member in the member's capacity as a member of the ARB.

The ARB ex parte provision does not apply to communications:

- During a protest hearing or other proceeding before the appraisal review board
- That constitute social conversation
- That are specifically limited to and involve administrative, clerical or logistical matters related to the scheduling and operation of hearings, the processing of documents, the issuance of orders, notices, and subpoenas, and the operation, appointment, composition or attendance at training of the ARB
- That are necessary and appropriate to enable the board of directors to determine whether to appoint, reappoint or remove a person as a member or the chairman or secretary of the ARB

Except as provided for during a hearing or other ARB proceeding, a board member, the chief appraiser or appraisal district staff may not communicate with the ARB about the comptroller training courses or any matter presented or discussed during the training courses that the ARB attends.

An offense under this section of the Tax Code is a Class C misdemeanor.

Indemnification of Employees

In the event that the Texas Department of Licensing and Regulation (TDLR) imposes an administrative penalty on a person who is employed by the appraisal district, resulting from an act or omission by the person in the course and scope of the person's employment with the appraisal district, the district shall indemnify the person for the amount of administration penalty.

Notwithstanding the prior sentence, the district is not required to indemnify a person upon whom an administrative penalty is imposed if the penalty was imposed because the person acted with negligence or in bad faith or with conscious indifference or reckless disregard for TDLR rules or regulations or for the appraisal district's rules or policies. The actual amount of the indemnification provided by the appraisal district shall not exceed ten thousand dollars for each occurrence.

District Travel Policy

Any member of the Board of Directors, Appraisal Review Board, Agricultural Committee, the Chief appraiser or designated employee of the Borden County Appraisal District will be reimbursed for the following specific expenses:

- Transportation
- Mileage
- Lodging
- Meals
- Registration and/or instructional fees
- Parking Fees

The District will pay mileage based on the current rate set by the Comptroller's office for the state employees. The District **will not** pay for alcoholic beverages, entertainment or items not listed above.

Records Retention

All records shall be retained and disposed of according to the District's Record Control Schedule adopted on April 17, 2017.

- Schedule GR – Records Common to All Governments
- Schedule TX – Records of Property Taxation

The board shall designate the chief appraiser to be the Records Management Officer (RMO). The duties of the RMO include assisting in the establishment and administration of the district's records management program.

The RMO will be responsible for filing their name and contact information with the librarian of the Texas State Library and Archives Commission, in accordance with the requirements of Title 6, Subchapter A, Texas Local Government Code, Section 203.025.

The RMO shall adhere with the duties of the position as described in Title 6, Subchapter A, Texas Local Government Code, Section 203.023.

New Texas Law Changes for 2024-2025

Section 6.03 – amends the title of this section to read “Board of Directors in Less Populous Counties.” This section only applies to an appraisal district established in a county with a population of more than 75,000.

Section 6.0301 – makes changes in board membership or selection, 6.034 relates to organization, meetings and compensation and 6.10 relates to the disapproval of board actions, that do not apply to an appraisal district to which this section applies. (6.0301 does not apply to us because our population is less than 75,000.)

Section 6.032 – Ballot procedures for elected directors. (Does not apply to us)

Section 6.033 – provides that recall provisions for members of the board of directors of the appraisal district apply only to those members who are appointed by taxing units participating in the district.

Section 6.036 – amends subsection (a) to add candidate for the BOD to existing eligibility provisions.

Section 6.052 – amends subsection (a) to provide that the BOD of an appraisal district in a county with a population of 120,000 or more may appoint one or more deputy taxpayer liaisons officer to assist the taxpayer liaison officer in the performance of the officer’s duties. (Does not apply to us)

Section 6.052 – amends subsection (f) to provide that the taxpayer liaison officer is responsible for providing clerical assistance to the applicable appointing authority, rather than the local administrative judge, in the selection of the appraisal review board. (Does not apply to us)

Section 6.12 – amends section (b) to remove the requirement that members of the agricultural advisory board be residents of the district for at least five years.

Section 6.41 – amends subsection (b-2) to increase the population bracket from 1 million to 1.2 million for counties within which an appraisal district BOD is required by resolution to increase the number of appraisal review board members. It also amends subsection (d) appointing the ARB by the BOD instead of the local administrative district judge. (Does not apply to us)

Section 6.42 – makes changes related to the appointment of the ARB chair and secretary by the applicable appointing authority.