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## BOARD OF DIRECTOR POLICIES & PROCEDURES

### Oath of Office

The Texas Constitution requires each director 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.

Each year during its first meeting of the year, the board meets to organize and choose officers. The board is required to select a chair and secretary at the first meeting, but may also appoint a vice chair and other officers. A quorum of a majority of members must be present before the board takes any official action. The board may meet at any time at the call of the chair or as provided by board rule, but may not meet less than once each calendar quarter. The board of directors may meet at least once each calendar quarter – four times per year.

### Compensation

Appraisal district directors may not receive a salary, per diem or other compensation for serving on the board. Directors may be reimbursed for reasonable and necessary expenses incurred in the performance of their duties if included in the appraisal district budget.

### Meetings

The board must post notice of all board meetings within a specific time and at a specific place convenient to the public, and posted with the county clerk if appraisal district extends into fewer than four counties.

To hold an “executive” or closed session, the board must give notice of the meeting as required above. The notice must include the subject of the closed session as permitted by law.

### Procedures

The board of directors has the following primary responsibilities:

- Establish the appraisal district’s appraisal office
- Adopt the appraisal districts annual operating budget;
- Contract for necessary services;
- Hire chief appraiser;
- Appoint appraisal review board members and other communities provided by law
- Provide advice and consent to the chief appraiser concerning the appointment of an

agricultural appraisal advisory board and determine the number of members to that advisory board;

- Approve contracts with appraisal firms selected by the chief appraiser to perform appraisal services for the district;
- Make general policies on the appraisal district's operation; and
- biennially develop a written plan for the periodic reappraisal of all property within the district's boundaries.

Through its policies, the board determines the appraisal district's goals and operates as the decision-making body on appraisal district operations. It is responsible for developing written reappraisal plans and evaluating the effectiveness of the chief appraiser in appraising property and administering the appraisal office according to constitutional and statutory requirements.

State law requires the board to have some specific written policies. The board may include these policies in the policy manual.

In accordance with Section 6.05(i) of the Code, the board must develop a biennial written reappraisal plan and hold a public hearing to consider the plan. No later than September 15 of each even-numbered year, the appraisal district board must approve the reappraisal plan and distribute copies to the taxing units and the Comptroller within 60 days of board approval.

An appraisal district board must develop a written plan describing how non-English speaking and disabled persons have access to the appraisal district's programs, including how a district would provide foreign and sign language interpreters and access to those in wheelchairs and give telephone services to the deaf.

The board must have a policy providing the public an opportunity to appear and speak at board meetings. The policy must provide reasonable time for the public to speak about appraisal district and appraisal review board procedures. Currently the chief appraiser will ask the chairman to put on the agenda with an allowable time of five minutes.

### **Appraisal Authority**

The board's authority over appraisals is limited. The board does not appraise property or review values on individual properties.

The board has no authority to review appraisal review board decisions. The board does have some authority over appraisal policy through its duties to contract, budget, and plan reappraisals.

The board exercises some authority over appraisals when it grants the chief appraiser its approval to appeal appraisal review board decisions to district court. The chief appraiser must be granted permission from the board of directors to appeal an appraisal review board order, settle lawsuits and direct litigation.

### **Selecting a Chief Appraiser**

One of the board's most critical decisions is the selection of a chief appraiser. As the district's chief administrative officer, the chief appraiser implements goals and objectives set by board policy and is required to comply with the requirements of the Code, Comptroller rules and other laws.

Appointed by the board of directors, the chief appraiser serves at the pleasure of the board and is directly accountable to the board. All other appraisal district personnel are employed by and accountable to the chief appraiser.

The chief appraiser has statutory and administrative responsibilities. The primary statutory duty is to discover, list, review and appraise all taxable property in the appraisal district using generally accepted appraisal techniques.

## **Handling Complaints**

The board should encourage persons or entities with complaints to put them in writing. When the board receives a written complaint that it has authority to resolve, the law requires the board to notify the parties to the complaint of the complaint's status at least quarterly until the complaint is resolved.

## **Public Information Act**

The board of directors is required to complete a training course of the Public Information Act not later than the 90<sup>th</sup> day after taking the oath of office. The course is offered by the Office of the Attorney General. Directors who are already on boards before January 1<sup>st</sup> of the current year, must complete a course before January 1<sup>st</sup> of the next year.