



Coryell Central Appraisal District

BOARD OF DIRECTORS POLICY MANUAL

Reviewed and Amended June 26, 2019



Board of Directors Policies and Procedures Coryell Central Appraisal District

FORWARD

Coryell Central Appraisal District is a political subdivision of the State of Texas created by the Legislature through enactment of the Texas Tax Code.

The district's primary responsibility is to develop each year an appraisal roll for use by taxing units in imposing ad valorem taxes in accordance with the Texas Property Tax Code.

Our mission statement is "To provide accurate and uniform appraisals based on the local market, conducted in a fair and professional environment with an emphasis on customer service."

We expect excellence in the services we provide, and recognize that excellence is achieved through individual and team effort on the part of well-trained, motivated personnel. Accordingly, we are committed to creating and maintaining a work environment that provides growth and supports innovation and change which is essential to effective performance in a constantly changing society.

This Board of Directors Policy Manual supplements the most current Appraisal District Director's Manual ("Director's Manual") published by the Texas Comptroller of Public Accounts. The Director's Manual is a comprehensive reference guide that explains constitutional requirements, state laws and rules that govern the conduct of not only appraisal district boards of directors but also the appraisal districts. The scope of this manual is much narrower. It brings together certain written policies that state law specifically requires and summary descriptions of how the board of directors fulfills other statutory requirements about which detailed written policies are not required. This policy manual is not a substitute for or a summary of the various manuals and guidelines for the district's day-to-day operations.

The board of directors governs the Coryell Central Appraisal District. The board's primary duties are to select the chief appraiser, to adopt the annual budget, appoint members to Coryell Central Appraisal Review Board, and to ensure that the district follows policies and procedures set by law. The board does not appraise property or make decisions that affect the appraisal records for particular properties.

BOD-001 COMPOSITION OF THE BOARD OF DIRECTORS

BOD-001.01 Selection

The appraisal district is governed by a board of directors. Five directors are appointed by the taxing units that participate in the district as provided by section 6.03 of the Tax Code. If the county assessor-collector is not appointed to the board, the county assessor-collector serves as a sixth, nonvoting member of the Board.

BOD-001.02 Term

Members of the board serve two-year terms beginning on January 1 of even-numbered years. An exception occurs for the Tax Assessor-Collector who serves by statute with no term limitations.

BOD-001.03 Membership – Qualifications

All members of the Board of Directors, save a Tax Assessor Collector participating as a non-voting member, must be residents of the county served by the District and have been so for at least two years prior to taking office.

No employee of any constituent taxing unit of the District may serve as a member of the Board of Directors, unless that person is also a member of the governing body of a taxing unit that participates in the District. Members of governing bodies of any constituent taxing unit may serve on the Board of Directors.

No person may serve on the Board of Directors if that person owes delinquent ad valorem taxes, unless those taxes are subject to a qualified payment plan.

No person may serve on the Board of Directors who is related within the second degree of consanguinity or affinity to the Chief Appraiser or to a person engaged in the business of appraising property for compensation for use in proceedings under the Texas Property Code or representing property owners for compensation and proceedings under the Texas Property Code in the Appraisal District.

No person may serve on the Board of Directors if that person has a substantial interest or is a party to a contract with the Appraisal District or a taxing unit that participates in the Appraisal District, assuming that the latter relates to the activities governed by the Texas Property Code.

The Appraisal District may not enter into a contract with a known member of the Board of Directors or with a business entity in which the member of the Board of Directors has a substantial interest

BOD-001.04 Officers of the Board

The board elects a chairman, a secretary and a spokesperson at its first meeting each calendar year. To later fill a vacancy in one of these offices, the board elects a replacement at the first meeting after the vacancy occurs.

The duties of the 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.
- Performing legal duties as required by statute and functions as designated by the board.

The duties of the Secretary include:

- Presiding at meetings if the chairman is absent.
- Along with the chairman, signing all legal instruments requiring board signature.
- Performing other duties as required by statute and functions as designated by the board.
- Approve travel and other expenses of the Chief Appraiser.

The duties of the spokesperson include:

- Address all media requests directed to the Board of Directors.
- Maintain positive relationships with media journalists.
- Respond to media requests by their deadline or give a ‘holding statement’ until a full response can be given.
- Be helpful and prepared to give comments when contacted.

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

The Coryell County Tax Assessor-Collector serving as a non-voting member may serve as chairman, secretary, or temporary presiding officer.

The presiding officer, other than the Coryell County Tax Assessor-Collector serving as a non-voting member, may vote on any motion.

BOD-001.05 Compensation

Members receive no compensation for service on the board. They are entitled to reimbursement for actual and necessary expenses incurred in the performance of their duties as provided by the district's budget. When board members must travel to represent the district, they are entitled to reimbursement at the rates and by the rules applicable to district employees and set out in the district's Personnel Policy Manual.

BOD-002 OPERATION OF THE BOARD OF DIRECTORS

BOD-002.01 Meeting Schedule and Format

The board ordinarily meets at least quarterly at the District offices located at 705 East Main Street, Gatesville, Texas or 207 South 3rd Street, Suite 200, Copperas Cove, Texas. The board may designate a different meeting time, day, or place if needed. Meetings start promptly at the scheduled hour or as soon thereafter as a quorum is present.

A majority of the members of the board constitutes a quorum. The Coryell County Tax Assessor-Collector serving as a non-voting member is counted in determining the presence of a quorum.

The chairman may call special meetings or emergency meetings. During any meeting, the board may vote to call a special or emergency meeting.

The agenda of each meeting shall be published by the Chief Appraiser pursuant to the requirements of the Texas Open Meetings Act. Either the Chief Appraiser, or any voting Board member, may place an item on the agenda of the Board of Directors by notifying the Chief Appraiser of his or her desire to do so no later than 4:30 p.m. on the fourth day prior to any scheduled meeting.

The chief appraiser prepares agenda packets and meeting notices on behalf of the board. The chief appraiser normally delivers the agenda for the next meeting, supporting information, and the minutes of the last meeting to each member at least forty-eight (48) hours before each regular meeting. The chief appraiser prepares and posts meeting notices as required by law. Only items posted in the meeting notice may be acted upon at a meeting.

The chief appraiser is authorized to send on behalf of the Secretary of the Board of Directors all notices that the Secretary is required to send under the Texas Property Tax Code, including but not limited to notices of public hearings for adoption of the appraisal district's budget, and any amendments thereto, and of the option of the appraisal district's Biennial Reappraisal plan.

The board conducts its meetings under Roberts Rules of Order Revised. The board may hold a closed or executive session that excludes the public to the extent permitted by law. The first order of business at a meeting is approval of the minutes of the preceding meeting. The appraisal district personnel will prepare and keep the official minutes on behalf of the Board.

BOD-002.02 Public Access to Board Meetings

Coryell Central Appraisal District board of directors shall conduct all meetings in accordance with the Texas Open Meetings Act. The board shall also provide regular opportunities for the public to speak to the board on issues under the board's jurisdiction.

The agenda for each regularly scheduled meeting of the board shall include an agenda item for public comments. At each such meeting, the chairman shall announce that anyone wishing to address the board on issues under the board's jurisdiction may do so. The chairman shall allow each speaker five minutes but may expand the time as needed if doing so will not interfere with the board's completing its business and adjourning its meeting at a reasonable time.

When speaking for 10 or more individuals present in the Board meeting room, the presentation is limited to 10 minutes by the representative of the group, and other members of the group may not speak. Individuals may be asked to stand to confirm their attendance.

The presiding officer may impose more restrictive time limits on items that are not public hearings, but for which a large number of persons register to speak.

The total time allotted for public comments shall be 30 minutes. The board may refuse to hear comments on subjects not reasonably related to the policies and procedures of the Coryell Central Appraisal District or Coryell Central Appraisal Review Board and comments not reasonably related to other issues under the board's jurisdiction.

Except when the board conducts a public hearing on a particular issue, the board will receive citizen comments only during the period specified by the agenda for public comments.

If a person who does not speak English or a person who communicates by American Sign Language notifies the Chief Appraiser in writing at least five business days before a regularly scheduled meeting that he or she desires to address the board and is unable to provide an interpreter, the district shall make reasonable efforts to secure the services of translator or interpreter at the meeting.

The Coryell Central Appraisal District strives to provide reasonable access to the board by disabled persons. As part of this effort, the District restricts parking spaces to use only by disabled persons and maintains wheelchair accessibility to the customer service area and to the boardroom. A person who needs additional assistance for entry or access should notify the Chief Appraiser in writing at least five business days before a regularly scheduled meeting.

BOD-002.03 Resolving Complaints

The board will consider written complaints about the policies and procedures of the Coryell Central Appraisal District, Coryell Central Appraisal Review Board, and the Coryell Central Appraisal District Board of Directors concerning matters within the board's jurisdiction.

Complaints against the appraisal district and its operations may be filed with the Chief Appraiser in accordance to complaint filing procedures established by the board. (Appendix F)

The board will not consider complaints addressing any of the grounds for challenge, protest, or motion for correction of appraisal roll that are specified in Section 41.03, 41.41, and Section 25.25, respectively.

The board of directors has no authority to overrule an agreement between the chief appraiser and a property owner on a matter specified in Section 1.111(e) or a determination of the Coryell Central Appraisal Review Board on a challenge, protest, or motion for correction made under authority of Section 41.07, 41.47, and Section 25.25, respectively.

Written complaints addressed to the board are forwarded to the Chief Appraiser. The agenda for each regularly scheduled meeting of the board shall include an agenda item for a report by the Chief Appraiser. At each such meeting, the Chief Appraiser shall report to the board of directors on the nature and the status of resolution of all complaints filed.

Board deliberations concerning complaints must comply with the applicable provisions of the Texas Open Meetings Act. Until final disposition of each complaint and unless doing so would jeopardize an undercover investigation, the board shall notify the parties to the complaint at least quarterly of the status of the complaint.

BOD-002.04 Authority of the Board

The board of directors establishes general policies in conformity with the requirements of state law. The board may exercise its authority only by majority vote with a quorum present 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. The chairman appoints committee members to serve until successors are appointed or until the committee is disbanded. A committee acts only as an adjunct to the board and may not take any action, which in any way usurps the power or responsibilities of the board of directors.

Appointments to standing committees are normally made as soon as possible after the board begins a new term. Except as otherwise stated in this policy manual, each committee establishes its own written operating procedures, subject to approval by the board of directors.

BOD-003 STATUTORY RESPONSIBILITIES OF THE BOARD

BOD-003.01 Establishment of an Appraisal Office

The administrative offices of the Coryell Central Appraisal District are located at 705 East Main Street, in Gatesville, Texas and 207 South 3rd Street in Copperas Cove, Texas. The board may lease additional office spaces as needed.

The district's normal business hours are from 8:00 a.m. to 12:00 p.m. and 1:00 p.m. to 5:00 p.m., Monday through Friday. Departments involved in public contact must maintain sufficient personnel throughout these hours. The board and the chief appraiser periodically review office space requirements, lease arrangements, and other requirements related to the establishment of appraisal district offices. (Section 6.05, Property Tax Code)

BOD-003.02 Appointment of Chief Appraiser

The chief appraiser is appointed by the board and serves as the appraisal district's chief administrative officer, implementing the goals and objectives set by board policy in compliance with Section 6.05 of the Property Tax Code, Comptroller rules, and other applicable laws. The chief appraiser is selected in accordance with procedures as approved by the board (Appendix C).

The chief appraiser is an officer of the district for purposes of the nepotism laws. 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.

The qualifications for the chief appraiser are determined by the board and set forth in the document, "Chief Appraiser Qualifications" (Appendix A). The chief appraiser is expected to competently and effectively perform his or her duties. (Appendix B).

The chief appraiser serves at the pleasure of the board of directors. The board normally evaluates the chief appraiser annually no later than August 31. The board uses a written form to assist in the evaluation of the chief appraiser (Appendix D).

BOD-003.03 Approval of Budget

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.

Once the board adopts a budget, expenditures in excess of the total budget require budget amendment in the manner provided by Section 6.06 of the Tax Code. In the event that a budget amendment becomes necessary, a copy of the proposed amendment will be delivered to the presiding officer of each taxing unit participating in the district not later than the 30th day before the date the board acts on it. (Section 6.06, Property Tax Code)

Fund transfers that do not increase the total amount of the budget are not considered budget amendments. The board approves all transfers of balances between accounts.

It shall be the policy of the Board of Directors of the Coryell Central Appraisal District that if the total amount of payments made and/or due to be paid each year by the taxing units participating in a given fiscal year exceeds the amount actually spent or obligated to be spent during such fiscal year for which the payments were made, such excess amount shall, prior to or concurrent with the end of such fiscal year, be appropriated to the Legal and Technology Fund account or as otherwise directed by the Board of Directors and thereby obligated to be spent as approved by the Board of Directors.

The Chief Appraiser shall notify the taxing units participating in the Coryell Central Appraisal District of the amount retained by the Board of Directors after the completion of the annual financial audit for the year in which the funds were obligated and unspent.

BOD-003.04 Annual Financial Audit

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 districts participating in the district. (Section 6.063, Property Tax Code)

BOD-003.05 Designation of Depository

The board solicits bids for the district depository at least once every two years. In choosing a depository, the board selects the institution(s) that offer 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 and the depository may agree to extend a depository contract for one additional two-year period. (Section 6.09, Property Tax Code)

The Appraisal District shall deposit its funds with its depository bank vendor in accounts insured by the Federal Deposit Insurance Corporation. In the event that the District has more money than can be insured by the FDIC, the District shall invest that money in accordance with the approved investment tools of TEX. GOV'T CODE § 2256.009 *et seq.*

BOD-003.06 Competitive Bidding Requirements

The district is subject to the same requirements and has the same purchasing and contracting authority as a municipality under Chapter 252, Local Government Code. (Section 6.11, Property Tax Code)

BOD-003.07 Appointment of Appraisal Review Board

The Appraisal Review Board (ARB) shall consist of citizen members who serve two-year, staggered terms. (Section 6.41, Property Tax Code)

The board of directors appoints, by resolution, as many members as it deems necessary to carry out the Coryell Central Appraisal Review Board's business. If a vacancy occurs, the board fills it in the same manner for the unexpired portion of the term. A member of the ARB may be removed from the board by a majority vote of the board of directors. (Chapter 6.41 (f)(1)(2), Property Tax Code)

All members of the ARB must be residents of the county served by the District and have been so for at least two years prior to taking office.

A person may not serve as a member of the ARB if the person is a member of the Board of Directors or an officer or employee of the Appraisal District; an employee of the Texas Comptroller of Public Accounts; or a member of the governing body, an officer or an employee of a taxing unit that participates in the Appraisal District

No person may serve on the ARB if that person owes delinquent ad valorem taxes, unless those taxes are subject to a qualified payment plan.

No person may serve on the ARB who is related within the second degree of consanguinity or affinity to a person engaged in the business of appraising property for compensation for use in proceedings under the Texas Property Code or representing property owners for compensation and proceedings under the Texas Property Code in the Appraisal District.

No person may serve on the Board of Directors if that person has a substantial interest or is a party to a contract with the Appraisal District or a taxing unit that participates in the Appraisal District, if the contract relates to the activities governed by the Texas Property Code.

The Appraisal District may not enter into a contract with a member of the ARB or with a business entity in which the member of the ARB has a substantial interest.

In selecting appraisal review board members, the board not only screens applicants to determine whether they meet the applicable eligibility requirements and restrictions but also considers equitable geographic representation and other factors to achieve fair representation for all areas of Coryell County and the other taxing units. Each application is reviewed for experience in real estate and related fields to find qualified persons to serve.

The board of directors, utilizing the assistance of the chief appraiser, may interview candidates for the appraisal review board before making final selection. In making reappointments, the Board may solicit and consider evaluations from the officers and staff of the Appraisal Review Board, the appraisal staff, and other interested parties.

The board of directors by resolution shall select a chairman and a secretary from among the members of the ARB. The board of directors will endeavor to select as chairman of the ARB a member who has a background in law and property appraisal (Section 6.42 (a), Property Tax Code)

BOD-003.08 **Appraisal Contracts**

The chief appraiser, with the approval of the board, may contract annually with private appraisal firms to perform appraisal services for the District. (Section 25.01 (b)(c), Property Tax Code)

BOD-003.09 Periodic Reappraisal

The Coryell Central Appraisal District performs a comprehensive reappraisal of all property within the district on a three-year basis as outlined in the board of directors' Biennial Reappraisal Plan.

In addition, the appraisal district reviews market factors of all real and personal property categories on an annual basis and adjust property values as deemed necessary to update and maintain current market values. The appraisal district exercises due diligence at all times to ensure equal and uniform taxation in accordance with Article VIII, Section I of the Texas Constitution.

BOD-003.10 Agricultural Advisory Board

The board of directors shall give its advice and consent to the nominations of the Chief Appraiser to the Agricultural Advisory Board. That board shall be composed of at least three members, one of whom must be a representative of the county Agricultural Stabilization and Conservation Service, and the other two owners of land in the county qualifying for appraisal under subchapter C, D, E, or H of Chapter 23 of the Tax Code. Each member must have been a resident for at least five years of the District. No employee of the appraisal district may serve on the Agricultural Advisory Board.

The Agricultural Advisory Board shall meet at least three times a year and shall advise the Chief Appraiser on agricultural use and open space use of land.

BOD-003.11 Conflicts Disclosure

Each member of the board of directors shall disclose any conflicts pursuant to the requirements of TEX. LOC. GOV'T CODE § 176.003 if such is appropriate. A member of the board of directors shall file such an affidavit if the board of directors is considering entering a contract with a person with whom that member has an employment or other business relationship or a family member of the board member has such a relationship resulting in taxable income of \$2,500.00 or more during the previous twelve-month period. The board member shall also file such a disclosure if the person or entity seeking a contract with the district has given one or more gifts to that board member or family member of the board member aggregating more than \$250.00 in the preceding twelve-month period. Such disclosure shall be filed with a secretary of the board not later than the second business on which the member becomes aware of the potential conflict. The Disclosure Statement shall comply with the provisions of TEX. LOC. GOV'T CODE § 176.004.

The requirements of this section shall also apply to the Chief Appraiser.

The names of the board of director's members shall be posted on the district's web site in an accessible form for all vendors. Furthermore, all Disclosure Statements shall similarly be made available on the district's web site.

BOD-003.13 Records Management

The board of directors appoints the Chief Appraiser to be the records management officer of the Appraisal District and instructs that the District shall operate and maintain its records in compliance with Tex. Loc. Gov't Code chapter 203.

BOD-003.14 Public Information

The Appraisal District shall maintain its records and make them available to the public in compliance with the Texas Public Information Act, Tex. Gov't Code chapter 552. The Chief Appraiser, or his designee, shall be the Public Information Officer of the Appraisal District.

BOD-004 OTHER BOARD DUTIES

BOD-004.01 Reports from Chief Appraiser

The board of directors will require and evaluate reports from the chief appraiser concerning the operations and financial status of the district.

BOD-004.02 General Operational Policies

The board will require the development and adoption of district policies for the sound operation and financial management of district funds.

BOD-004.03 District Legal Counsel

The board will select and approve the litigation firm or firms who will represent the district in legal matters. The board shall periodically review contracts of such legal firms.

BOD-004.04 Purchasing Authority

The appraisal district is subject to the purchasing and contracting authority as stated in Chapter 252 of the Texas Local Government Code.

Before the district may enter into a contract that requires an expenditure of more than \$50,000 the district must first comply with the competitive sealed bidding requirements as prescribed by Chapter 252 of the Local Government Code (LGC). In addition, the district must use the reverse auction procedure, as defined by Section 2155.062(d), Local Government Code, for purchasing; or comply with a method described by Chapter 252, Local Government Code.

The district may use the competitive sealed proposal procedure for high technology procurements and for the purchase of insurance.

The board of directors shall approve all contracts to which the district is a party, assuming the contract is for an expenditure of \$5,000.00 or greater or is not for a budgeted expenditure.

BOD-004.05 Authority to Settle Lawsuits

The Chief Appraiser is authorized to approve settlements of lawsuits bought under Chapter 42 of the Texas Property Tax Code that involve value reductions of \$5,000,000.00 or less; result in tax refunds of \$100,000.00 or less; or payment of opposing counsel attorney fees of \$25,000.00 or less. The board of directors shall approve settlement of lawsuits involving value reductions, tax refunds or payment of attorney fees in amounts greater than stated above.

BOD-004.06 Policies of Appraisal District

The board of directors considers and acts on policies for the Coryell Central Appraisal District.

BOD-004.07 Other Duties

Performs other duties as required to govern the district and permitted by law.

BOD- 004.08 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 appraisal district shall indemnify the person for the amount of the administrative penalty and the costs of challenging the imposition of the administrative penalty. Notwithstanding the prior sentence, the appraisal 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 gross 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.

APPENDIX A

Coryell Central Appraisal District Chief Appraiser Qualifications

- Bachelor's degree in business administration, public administration, real estate or related field. The board may waive degree requirements commensurate with qualified appraisal and or administrative experience.
- Comprehensive knowledge of modern real and personal property appraisal principles and practices; thorough knowledge of property tax appraisal laws; skill in making difficult real property appraisals; ability to plan and supervise the work of property appraisers and others.
- Ten (10) years of professional experience, five (5) years of which has been in progressively responsible administrative positions. Local governmental management and administrative experience desired.
- Candidate must be designated as a Registered Professional Appraiser (RPA) in the State of Texas.
- Knowledge of governmental budgeting, finance, personnel management, media relations, and Texas property tax laws is necessary.
- Must not be related within the second degree by consanguinity or affinity to a person who appraises property for compensation for use in proceedings before the appraisal review board or represents property owners for compensation before the appraisal review board.
- Must not own property on which delinquent property taxes have been owed for more than 60 days after the date the person knew or should have known of the delinquency.
- Candidate must be able to physically perform required job functions.
- Candidate must be of strong moral character and comply with the Property Tax Code, Texas Local Government Code, Comptroller rules and other applicable laws.
- Must have a private vehicle available for own transportation on the job and possess and maintain a valid Texas driver's license and minimum state-mandated liability insurance.

APPENDIX B
CHIEF APPRAISER DUTIES

GENERAL STATEMENT OF DUTIES: Plans and supervises the mass appraisal of real and personal property for assessment purposes.

SCOPE OF DUTIES: This is a technical and supervisory position involving responsibility for the administration of the Coryell Central Appraisal District real and personal property appraisal system. Supervision is exercised over the work of managerial, subordinate appraisers and supporting staff.

EXAMPLES OF WORK: (Not a comprehensive list)

- Plans, coordinates, and implements work programs and policies including an annual budget, preparation of agendas, policy recommendations and necessary contracts for the efficient operation of the Appraisal District as directed and approved by the Board of Directors.
- Supervise the discovery, valuation, appraisal and reappraisal of all real and personal property in the district; including the appraisal of commercial and rural land acreage tracts and newly annexed property in the jurisdictional boundaries of the appraisal district.
- Supervise the listing and maintenance of current and past records of ownership, deed changes, sales prices, GIS mapping and other vital information pertaining to mass appraisal process.
- Must exhibit an understanding and willingness to implement the goals and objectives as determined by the Coryell Central Appraisal District board of directors.
- Supervise the activities of department managers, coordinators and staff; including residential, industrial, commercial, clerical, and information systems/mapping. Appoints staff as authorized by the District's budget and provides overall administrative direction and supervision to the staff.
- Prepare and certify appraisal rolls and reports to taxing unit governing bodies on or before July 25 of each year and upon request of the governing body.
- Keep team members informed of all aspects of the regional market trends including: appraisal procedures, market changes and construction costs. Personally assist and advise staff appraisers on unusual or complicated appraisal assignments and job tasks.
- Personally assist and advise staff appraisers on unusual or complicated appraisal assignments and job tasks.
- Work closely with district litigation attorneys and the Board of Directors in the settlement of judicial appeals of protested properties.
- Establish priorities and general guidance to the district's selected mineral and industrial property valuation firm.

CORYELL CENTRAL APPRAISAL DISTRICT
JOB DESCRIPTION

CHIEF APPRAISER

SALARY SET BY BOARD

EXEMPT

POSITION SUMMARY / PURPOSE:

The Chief Appraiser is the chief administrative officer of the Coryell Central Appraisal District and is appointed by and serves at the pleasure of the Appraisal District Board of Directors.

DUTIES / RESPONSIBILITIES:

- Plans, coordinates, and implements work programs and policies including an annual budget, preparation of agendas, policy recommendations and necessary contracts for the efficient operation of the Appraisal District as directed and approved by the Board of Directors.
- Supervise the discovery, valuation, appraisal and reappraisal of all real and personal property in the district; including the appraisal of commercial and rural land acreage tracts and newly annexed property in the jurisdictional boundaries of the appraisal district.
- Supervise the listing and maintenance of current and past records of ownership, deed changes, sales prices, GIS mapping and other vital information pertaining to mass appraisal process.
- Must exhibit an understanding and willingness to implement the goals and objectives as determined by the Coryell Central Appraisal District board of directors.
- Supervise the activities of department managers, coordinators and staff; including residential, industrial, commercial, clerical, and information systems/mapping. Appoints staff as authorized by the District's budget and provides overall administrative direction and supervision to the staff.
- Prepare and certify appraisal rolls and reports to taxing unit governing bodies on or before July 25 of each year and upon request of the governing body.
- Keep team members informed of all aspects of the regional market trends including: appraisal procedures, market changes and construction costs. Personally assist and advise staff appraisers on unusual or complicated appraisal assignments and job tasks.
- Personally assist and advise staff appraisers on unusual or complicated appraisal assignments and job tasks.
- Work closely with district litigation attorneys and the Board of Directors in the settlement of judicial appeals of protested properties.
- Establish priorities and general guidance to the district's selected mineral and industrial property valuation firm.

SKILLS / ABILITIES:

- Knowledge of management theory and practice and of the principles, laws, and standards applying to the appraisal and valuation of property for tax assessment purposes as required by the Texas Property Tax Code
- Ability to supervise and to delegate authority and responsibility; to plan, direct, and coordinate a varied work program; and to gain and retain good working relationships with the community at large, the Board of Directors, District staff, and public officials of other jurisdictions.

REQUIREMENTS / QUALIFICATIONS:

Bachelor's degree in business administration, public administration, real estate or related field. The board may waive degree requirements commensurate with qualified appraisal and or administrative experience.

Comprehensive knowledge of modern real and personal property appraisal principles and practices; thorough knowledge of property tax appraisal laws; skill in making difficult real property appraisals; ability to plan and supervise the work of property appraisers and others.

Ten (10) years of professional experience, five (5) years of which has been in progressively responsible administrative positions. Local governmental management and administrative experience desired.

Candidate must be designated as a Registered Professional Appraiser Registered (RPA) in the State of Texas.

Knowledge of governmental budgeting, finance, personnel management, media relations and Texas property tax laws is necessary.

Must not be related within the second degree by consanguinity or affinity to a person who appraises property for compensation for use in proceedings before the appraisal review board or represents property owners for compensation before the appraisal review board.

Must not own property on which delinquent property taxes have been owed for more than 60 days after the date the person knew or should have known of the delinquency.

Candidate must be able to physically perform required job functions.

Candidate must be of strong moral character and comply with the Property Tax Code, Texas Local Government Code, Comptroller rules and other applicable laws.

Must have a private vehicle available for own transportation on the job and possess and maintain a valid Texas driver's license and minimum state-mandated liability insurance.

Some of the above requirements may be waived for equivalent designation and/or experience.

APPENDIX C
CHIEF APPRAISER SELECTION PROCEDURE

Upon vacancy of the position of chief appraiser, the Coryell Central Appraisal District board of directors will follow the outlined procedure for seeking a qualified applicant.

I. Preliminary Selection Activities:

- A. Seek the advice of district legal counsel.
- B. Acknowledge the resignation, termination, retirement, or death of the preceding chief appraiser either at the next regularly scheduled board meeting or at a special meeting, as deemed necessary by the board.
- C. Name an Interim Chief Appraiser.
The board will first consider selection of Interim Chief Appraiser from the qualified appraisal district employees. The board may also consider a qualified candidate for this position from outside the district.
- D. Review job description and qualifications of the chief appraiser position.
- E. Discuss reasonable salary range and compensation package.
- F. Establish a schedule or calendar for the selection process.

II. Selection Activities:

- A. Announce that Coryell CAD is accepting applications for the Chief Appraiser position. The board may employ various method to attract potential candidates, including but not limited to:
 - 1. Professional trade organization publications.
(Examples include: the Texas Association of Appraisal Districts (TAAD); Texas Association of Assessing Officers (TAAO); International Association of Assessing Officers (IAAO))
 - 2. Invitation letters to qualified candidates throughout the state.
 - 3. Letters to Human Resource departments of selected appraisal districts.
 - 4. Other methods deemed appropriate by the board of directors.

- B. Schedule and implement a preliminary screening of qualified candidates as determined by the board of directors.
- C. Conduct interviews with qualified candidates.
- D. Discuss making a job offer or conducting a second interview with finalists.
- E. Make final job offer.

III. Post-Selection Activities:

- A. Discuss terms of employment agreement and/or contract with selected candidate.
 - 1. Probationary period and beginning salary.
 - 2. Benefit Package.
 - 3. Vehicle allowance.
 - 4. Other matters deemed appropriate by the board of directors.
- B. Review job criteria, standards, and methods of evaluation. Modification may be made as needed.
- C. Assist the new Chief Appraiser in his/her position.
 - 1. Formal letter of announcement from board of directors to appraisal district staff.
 - 2. Announce to public by publication in area newspaper.
 - 3. Introduction to community leaders.
 - 4. Personal assistance by individual board members.
 - 5. Any other action deemed appropriate by the board of directors.

APPENDIX D

*Coryell Central Appraisal District
Chief Appraiser Performance Review*

INSTRUCTIONS:

Evaluate the competency level of the Chief Appraiser based on a rating scale of 1 to 5.

- 5 = Outstanding: Excellent performance that far exceeds the job's requirements.
- 4 = Very Good: Above average performance that exceeds the job's requirements.
- 3 = Average: Acceptable performance that meets the job's requirements.
- 2 = Below Average: Minimally acceptable performance that meets the job's requirements.
- 1 = Unsatisfactory: Unacceptable performance that does not meet the job's requirements.

A. Goals and Objectives

- 1. Implements and maintains a continuing process of the duties of the CAD
- 2. Develops goals and objectives for the District
- 3. Assists staff in development of goals of departments
- 4. Maintains long & short-range planning processes
- 5. Maintains TDLR RPA Licensing and Certification
- 6. Strive to achieve accuracy and appraisal uniformity for all categories of properties

RATE _____

COMMENTS:

B. Organization

- 1. Organizes work materials and personnel to provide maximum efficient use of district resources
- 2. Makes short-range plans to accomplish needed action
- 3. Anticipates future needs and acts to meet those needs in an orderly way
- 4. Sets priorities & allocates time & resources properly

RATE _____

COMMENTS:

C. Adaptability, Judgment & Decisiveness

- 1. Utilizes information and logic to develop course action and best strategy for a given situation
- 2. Takes action in a timely manner
- 3. Perceives essentials of a problem
- 4. Works effectively during periods of high activity with varying personality styles

RATE _____

COMMENTS:

D. Leadership

- 1. Takes the lead in starting needed action and willing to try new approaches
- 2. Makes impartial decisions
- 3. Dependable in following through on decisions
- 4. Actively listens and displays sensitivity
- 5. Recognizes how decisions may impact others

RATE _____

COMMENTS:

E. Relationship with Board

- 1. Prepares agenda and other meeting materials in cooperation with the Board Chairman
- 2. Attends and participates appropriately in all meetings of the Board
- 3. Keeps the Board informed on issues, needs, and operation of the Appraisal District
- 4. Informs Board on polices and items requiring Board action, with recommendations based on thorough study and analysis
- 5. Interprets and executes Board policies
- 6. Supports Board policy and action to the Board, staff, and community

RATE _____

COMMENTS:

F. Personnel

1. Recruits and assigns the best available personnel in terms of their competencies
2. Develops and executes sound personnel policies and practices
3. Develops salary schedules for all personnel within budgetary limits
4. Accepts responsibility for maintaining liaison between the Board and personnel; works toward understanding between staff and Board
5. Conducts a staff evaluation program, works with employees in a timely and constructive way to point out deficiencies and increase effectiveness
6. Accepts responsibility for personal actions and for actions of subordinates
7. Promotes spirit of teamwork
8. Encourages self-improvement through professional experiences; meetings, classes, etc.

RATE _____

COMMENTS:

G. Duties/Responsibilities

1. Understands and keeps informed regarding all aspects of Appraisal District operations and responsibilities
2. Oversees the administration of exemptions, renditions, valuation of all property and equalization of values in accordance with the Property Tax Code
3. Prepares all appraisal records and presents them to the Appraisal Review Board in accordance with the Property Tax Code
4. Notifies each taxing unit of the total value within the taxing unit and of values of individual properties within the taxing unit
5. Defends values against challenges by taxing units and taxpayers before the ARB
6. Contracts as necessary for the appraisal of specified categories of property or for complete reappraisals of property as provided for by the Property Tax Code

7. Maintains and continues to upgrade as necessary the District's computer services and system of maps

RATE _____

COMMENTS:

H. Business and Finance of Appraisal District

1. Evaluates financial needs and makes recommendations for adequate financing of the District's operations
2. Provides for appropriate involvement of entities in the development of the budget
3. Determines that funds are spent in accordance with the adopted budget
4. Determines that adequate accounting procedures and records are maintained and that external auditors' recommendations are implemented
5. Provides adequate information to the Board on all financial matters

RATE _____

COMMENTS:

I. Communication & Community Relationship

1. Speaks effectively to large and small groups, expressing ideas in a logical, forthright manner

2. Prepares and submits timely, accurate reports required by the Board or other agencies
3. Responds to questions and requests; actively listens to a conversation or discussion; shares information openly and frequently
4. Maintains an effective system of communications with staff, Board, entities, and public
5. Develops cooperative relationships with taxpayers and others
6. Develops cooperative relationships with news media
7. Works effectively with the public and private agencies that come in contact with the CAD
8. Strives to put forth a positive environment and positive image of the CAD and its purpose

RATE _____

COMMENTS:

J. Development

1. Maintains professional development by reading course work, conference attendance, professional activities, and visiting other districts
2. Supports and encourages development of staff and Board, through in-service education and other programs of professional development

RATE _____

COMMENTS:

K. CCAD Evaluation Summary Grid

							Total
A. Goals & Objectives							
B. Organization							
C. Adaptability, Judgment & Decisiveness							
D. Leadership							
E. Relationship with Board							
F. Personnel							
G. Duties & Responsibilities							
H. Business and Finance of Appraisal District							
I. Communication & Community Relationship							
J. Development							
Overall							

SUMMARY

What are the three strongest areas of the Chief Appraiser’s performance during the past year?

- 1. _____
- 2. _____
- 3. _____

What are the three areas most in need of improvement during the coming year?

- 1. _____
- 2. _____
- 3. _____

SUMMARY COMMENTS:

Chairman

Secretary

Chief Appraiser

APPENDIX F
INSTRUCTIONS FOR FILING A COMPLAINT

(Modified in part from Taxpayers' Rights, Remedies, & Responsibilities as published by the Texas Comptroller of Public Accounts)

If you have a complaint concerning the appraisal district and its operations, with the exception of the valuations and exemptions which fall under the jurisdiction of the Appraisal Review Board (ARB), you may file your complaint with the district's Chief Appraiser. The Chief Appraiser is appointed by the board of directors and acts as the chief administrative officer for the appraisal district. Contact information for the chief appraiser can be obtained from the appraisal district office.

In order to file a complaint, the following procedures should be followed:

1. The complaint must be in writing and must adequately describe the specific facts which give rise to the complaint.
2. The chief appraiser will research the complaint for remedies. If the chief appraiser and the 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 through the chief appraiser, the complaint will be placed on the agenda as an action item at the next meeting of the board. At this meeting, the taxpayer will be given the opportunity to present the complaint to the board in person.
3. The taxpayer must give the chief appraiser adequate time to research the complaint and attempt to resolve the situation. If the complaint must be presented to the board, adequate time must be allowed in order for the district to call a meeting and comply with the posting requirements of the Open Meetings Act.
4. A taxpayer must further outline to the chief appraiser any special assistance or arrangements that will be required in order to make his presentation to the board, such as translators for non-English speaking or deaf persons, or special needs for a person having any physical, mental, or development disability. The services must be requested at least five (5) working days in advance of the meeting.
5. If a taxpayer has a physical impairment and cannot present his complaint in writing, the complaint can be recorded on CD and the CD will be played for the Board in lieu of the written complaint.

While a complaint is under investigation, the chief appraiser must report on the status of the complaint to both the taxpayer and to the board at their monthly meeting until the complaint is resolved, unless notification would jeopardize an investigation.

Please remember, the board of directors does not participate in the appraisal process. If you have a complaint concerning the appraisal of your property, this matter does not fall under the jurisdiction of the board of directors. Property valuations and exemption issues must be protested to the Appraisal Review Board pursuant to Section 41.41, Texas Tax Code.

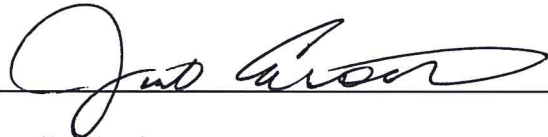
ADOPTION AND AMENDMENT


These policies may be altered, amended, or repealed, and adopted by the board at any meeting of the board at which a quorum is present, provided written notice of the proposed change is forwarded to each director 72 hours prior to the meeting at which official action is to be taken.

DULY PASSED AND APPROVED THIS 26th DAY OF June, 2019

ATTEST:

**CORYELL CENTRAL APPRAISAL DISTRICT
BOARD OF DIRECTORS**

By: 
Justin Carothers
Chairman of the Board

By: 
Jay Manning
Secretary of the Board