



**DIMMIT CENTRAL APPRAISAL  
DISTRICT**

**BOARD OF DIRECTORS' POLICY  
MANUAL**

# FOREWORD

The Dimmit Central Appraisal District is a political subdivision of the State of Texas created by the legislature through enactment of Subchapter A, Chapter 6, Tax Code. The district's primary responsibility is the development of an appraisal roll for use by taxing units in imposing ad valorem taxes on property in the district. The district's mission statement, adopted by the board of directors in 1992, states:

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

*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 and supports innovation and change as essential to effective performance in a constantly changing society.*

Generally, the appraisal district's boundaries are the same as the county's boundaries. In some instances, taxing units that fall in two counties have chosen Dimmit CAD to appraise all of their property, including property outside the county boundaries.<sup>1</sup>

Taxing units bear all costs of district operations. Each unit pays a share based on the proportion of the property taxes imposed in the district by the unit to the total property taxes imposed in the district by each participating unit for that year.

Taxing units that have the right to vote in director elections<sup>2</sup> may veto the appraisal district's budget and any other action of the board of directors. To do so, a majority of the units must file resolutions vetoing the action within 30 days of the date the action takes place.

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<sup>1</sup> A taxing unit that has boundaries extending into two or more counties may choose to participate in only one of the appraisal districts. In that event, the boundaries of the district chosen extend outside the county to the extent of the unit's boundaries. To be effective, the choice must be approved by resolution of the board of directors of the district chosen. The choice of a school district to participate in a single appraisal district does not apply to property annexed to the school district under Subchapter C or G, Chapter 36, Education Code, unless:

- (1) the school district taxes property other than property annexed to the district under Subchapter C or G, Chapter 36, Education Code, in the same county as the annexed property, or
- (2) the annexed property is contiguous to property in the school district other than property annexed to the district under Subchapter C or G, Chapter 36, Education Code.

If property is annexed to a school district under Subchapter C or G, Chapter 36, Education Code, the appraisal district established for the county in which the property is located shall appraise the property for the school district, and the school district participates in that appraisal district for purposes of the appraisal of that property, except as otherwise permitted by Section 6.02(b).

<sup>2</sup>

Cities, School Districts, the County, and Municipal Utility Districts

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## **BOARD OF DIRECTORS**

A board of six directors governs the appraisal district. Board members select the chief appraiser, adopt the annual district budget, appoint an ARB, and 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.

### **Term**

Members of the board serve two-year terms beginning on January 1 of even-numbered years.

### **Selection**

The Dimmit Central Appraisal District has six board members. Taxing units select members as follows:

### **Vacancies on the Board**

When a vacancy occurs, the governing body or bodies of the taxing unit or units that appointed the person who vacated the position select the replacement. The procedure used is the same as that for the original appointment.

### **Recall**

The governing body of a taxing unit that participated in the appointment of a board member may initiate the recall of that member. Dimmit County, the City of Carrizo Springs, and the Carrizo Springs Independent School District may recall their representatives by resolution of the governing body. The members representing the other cities, other school districts, or conservation and reclamation districts may be recalled by election. These units pass a resolution calling for the recall of their representative on the board. The units then hold an election on the recall. If a majority of units vote for the recall, the member is recalled and the unexpired term is filled in the same manner as any vacancy.

### **Eligibility**

Board members must reside within the boundaries of Dimmit Central Appraisal District. To be eligible to serve on the appraisal district board, a person must have lived in the district for at least two years just prior to his or her swearing in. The law bars all taxing unit employees other than elected officials and governing body members from serving on the appraisal district board of directors. There is no limit on the number of officials who may serve.

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

Persons are also ineligible to serve as district directors or ARB members if a relative within the second degree by blood or marriage does business in the appraisal district as a paid property tax agent or as a fee appraiser who performs appraisals for use in property tax proceedings. The chart below lists most relatives within the various degrees.

Relatives	Prohibitions
<p><b>1st Degree by Blood:</b>            Parents            Stepparents            Children          Stepchildren</p> <p><b>1st Degree by Marriage:</b>            Spouse              Spouses Stepparents            Spouse's parents   Spouses Stepchildren            Spouse's children</p>	<p>If one of them does business in the appraisal district as a paid property tax agent or as an appraiser whose work involves appraising property for use in proceedings governed by the Property Tax Code, the director is ineligible to serve</p>
<p><b>2nd Degree by Blood:</b>            Grandparents            Grandchildren            Brothers &amp; sisters</p> <p><b>2nd Degree by Marriage:</b>            Spouses of relatives listed under blood            Spouse's grandparents            Spouse's grandchildren            Spouse's brothers &amp; sisters</p>	<p>May not work for the appraisal district</p>
<p><b>3rd Degree by Blood:</b>            Great grandparents            Great grandchildren            Nieces &amp; nephews            Aunts &amp; uncles</p>	<p>May not work for the appraisal district.</p>
<p><b>3rd Degree by Marriage:</b></p>	<p>No prohibition</p>

Violation of these prohibitions is a Class B misdemeanor. A Class B misdemeanor is punishable by a fine of up to \$1000 and/or six months in jail.

## Officers of the Board

The board elects a Chairman, Vice Chairman and a Secretary at its first meeting each calendar year. The board elects a replacement to fill a vacancy at the first meeting after the vacancy occurs.

The chairman may vote on any motion.

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; and
- Performing legal duties as required by statute, and functions as designated by the board.

The duties of the vice-chairman include:

Presiding & perform duties of chairman at meetings if the chairman is not present.

The secretary's duties include:

- Presiding at meetings if the chairman is absent;
- Along with the chairman, signing all legal instruments requiring board signature; and
- Performing legal duties as required by statute, and functions as designated by the board.

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

## Compensation

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

## Meetings

The board normally meets in the board room of the district office at 404 West Pena Street, Carrizo Springs, Texas. The board may designate a different meeting place if needed. Meetings start promptly at the scheduled hour or as soon afterward as a quorum is present.

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

The board holds a regular meeting on the third Wednesday of each month beginning at 12:00 noon. The chairman may call special meetings or emergency meetings. The board may vote to call special or emergency meetings during any meeting.

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

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

The board may hold a closed or executive session that excludes the public to the extent

permitted by law.

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

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

### **Citizen Participation [Sec. 6.04 (d), (e), (f) and (g)]**

It is the policy of the board of directors to provide regular opportunities for the public to speak to the board on any issue under its jurisdiction. These policies are described in detail beginning on page 11.

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

### **Authority of the Board**

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

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

The chairman normally appoints members of any standing committees as soon as possible after the selection of the chairman each year. A member will serve until a successor is named. Except as provided in these guidelines, each committee establishes its own written operating procedures, subject to approval by the board of directors.

The board has established a standing employee benefits committee. The committee consists of two board members and several employee representatives. The committee reviews and recommends changes to the employee benefits provided by the district.

The statutory responsibilities of the board of directors include:

#### ***1. Establishment of an appraisal office (Section 6.05)***

The administrative offices of the district are located at 404 West Pena Street, Carrizo Springs, Texas .

The board approves all contracts for office space.

The district's normal business hours are from 8:00 a.m. to 5:00 p.m., Monday through Friday. Departments involved in public contact must maintain personnel during 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.

**2. Appointment of chief appraiser (Section 6.05)**

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

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

**3. Approval of budget (Section 6.06)**

Before June 15 of each year, the chief appraiser prepares a preliminary budget and delivers copies to each board member and each participating taxing unit with a request for their comments and recommendations.

The board shall consider and adopt the annual budget before September 15 of each year, after giving notice to the public and taxing units and conducting a public hearing as required by law.

***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. Fund transfers that do not increase the total amount of the budget are not considered budget amendments. The board approves transfers of unencumbered balances between accounts in amounts exceeding \$5,000. The board has authorized the chief appraiser to transfer unencumbered balances between accounts in amounts of \$5,000 or below.***

**4. Annual financial audit (Section 6.063)**

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

**5. Designation of depository (Section 6.09)**

The board solicits bids for the 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.

**7. Competitive bidding requirements (Sec. 6.11)**

An appraisal district is subject to the same requirements and has the same purchasing and contracting authority as a municipality under Chapter 252, Local Government Code. One of the key provisions of this law include:

- The district cannot make a contract requiring expenditure of \$25,000 or more unless it follows one of the methods specified in the code. These include competitive

sealed bids, reverse auctions, and various exceptions.

**8. *Appointment of agricultural advisory board (Section 6.12)***

The chief appraiser, with the advice and consent of the board, appoints an agricultural advisory board to advise the chief appraiser on the valuation and use of agricultural and timber land.<sup>3</sup>

**9. *Appointment of appraisal review board (Subchapter C of Chapter 6 - Local Administration, Tax Code)***

The appraisal review board consists of citizen members who may serve three (3) two-year, terms. The board of directors appoints as many members as they deem necessary to carry out the ARB's business. An individual who has served for all or part of three previous terms on the appraisal review board is ineligible to serve on the appraisal review board. [Sec. 6.41(c)]

In selecting appraisal review board members, the board attempts to ensure ethnic balance and representation for all areas of the county and taxing units. It will consider any other factors that will make the appraisal review board a body representative of Dimmit County.

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

Pursuant to §6.41(f)(2) of the Texas Property Tax Code, the Dimmit Central Appraisal District Board of directors adopts the following policy regarding the removal of ARB members for good cause related to attendance of ARB members at called meetings of the ARB:

It shall be good cause for the Board of Directors to remove any DCAD ARB member who fails to attend all or part of three consecutive ARB meetings called within a 12-month period. The Board of Directors shall have sole discretion to determine whether any ARB member should be removed. A removal may only be accomplished by majority vote of the Board of Directors. Any proposed removal of an ARB member shall be listed as a specific action item on the District's posted agenda for the meeting at which the removal may occur.

An ARB member who is eligible to be removed may submit to the Board of Directors evidence intended to excuse the absences, but the decision whether to remove the AR member remains solely within the discretion of the Board of Directors. An ARB member may appear at an open meeting before the Board of Directors to offer evidence or

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<sup>3</sup> The advisory board has three or more members, as determined by the board of directors. One member must represent the county agricultural stabilization and conservation service. The other members must own agricultural or timber land that qualifies for productivity valuation under sub-chapter C, D, or E of Chapter 23, Tax Code, and must have been residents of the district for at least five years. Appraisal district officers and employees are ineligible to serve.

The advisory board is required to meet at least three times a year.

Members serve two-year, staggered terms and may not be compensated.



argument against the removal, but the right of the ARB member to address the Board shall not be any different than the right of the general public to address the Board (that is, the ARB member shall not be given more than five minutes to address the Board of Directors without the consent of the full Board.)

#### ***10. Appraisal contracts [Section 25.01(b) and (c)]***

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

#### ***11. Reappraisal (Section 25.18)***

The appraisal district reviews all real property and updates appraised values as necessary as provided in the appraisal plan adopted for that year. At all times, however, the appraisal district is responsible for ensuring that taxation is equal and uniform as directed by Article VIII, Section 1 of the state constitution.

#### ***12. Other board duties***

In addition to performing specific statutory duties, the board:

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

#### **Public Access to the board of directors**

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

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

- appointing appraisal review board members; and

### **Board Meetings**

At each regularly scheduled meeting the chairman of the board of directors will announce that each person wishing to address the board on appraisal district policies, procedures, or issues may have five minutes in which to do so. The chairman may expand the speaker's time as needed if the expansion will not affect the ability of the board to complete its business and adjourn the meeting at a reasonable time. The board may refuse to hear any person who attempts to speak on a subject unrelated to the policies and procedures of the appraisal district or the appraisal review board and unrelated to any other issue under the board's jurisdiction. [Sec. 6.04(d), Tax Code]

### ***Interpreters***

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

### ***Access by Disabled Persons***

The district offices have access for parking places for the disabled. They are located at the side of the building. The board room is wheelchair accessible. A person who needs additional assistance for entry or access should notify the Appraisal District in writing at least three (3) business days before to the meeting. [Sec. 6.04(e), Tax Code]

### ***Firearms***

A licensed peace officer may possess a firearm on the premises of the district. A security officer commissioned by the Texas Department of Public Safety's private security bureau who holds all current and valid authorizations required for carrying a firearm in the performance of his duties may possess a firearm on the premises of the district if the officer is wearing a distinctive uniform, has the firearm in plain view, and is an employee of the district or a contractor retained by the district for the purposes of providing security on district premises or surrounding buildings. Unless otherwise authorized by applicable state law, no other person may possess a firearm, concealed or otherwise, on premises of the district. For the purposes of this section, "premises of the district" means any property or buildings leased to or owned by the Harris County Appraisal District. "Firearm" has the meaning assigned to that term by Sec. 46.01, Texas Penal Code.

### **Policies for Resolving Complaints**

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

Correspondence should be mailed to:

Chairman, Board of Directors  
Dimmit Central Appraisal District  
404 West Pena Street  
Carrizo Springs, TX 78834

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

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

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## **POLICIES CONCERNING TRAVEL BY BOARD MEMBERS**

Travel on District Business - The Dimmit Central Appraisal District (DCAD) will pay the actual expenses incurred by members of board of directors (directors) for travel related to DCAD business or to attend seminars and conferences.

Approval Required for Out-of-State Travel - All out-of-state travel must be approved in advance by the board of directors in order for DCAD to be responsible for the expenses incurred. In-state travel does not require approval by the board of directors, but all other provisions of this policy apply.

Reimbursements - Following a trip for which a reimbursement of expenses will be requested, directors must file a Travel Expense Statement (an Out of District Travel Request and Report) with the chief appraiser within sixty (60) days of the date of return.

Transportation -

- a) Directors may use their personal vehicles for out-of-town travel. DCAD will pay a mileage reimbursement in an amount established each year by DCAD. the mileage reimbursement amount is set at the rate allowable by the IRS for expense deductions for income tax purposes.

Accommodations -

- a) DCAD will pay the actual expenses for one room at a hotel, motel, or other lodging facility.
- b) DCAD will pay the cost of parking a personal or rental vehicle at a hotel, motel, or other lodging facility.

Meals - DCAD will pay Directors the amount budgeted for daily per-diem.

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## **POLICIES CONCERNING ATTORNEYS' FEES & JUDGEMENT DAMAGES**

### **PAYMENT OF ATTORNEY'S FEES AND JUDGEMENT DAMAGES INCURRED IN LITIGATION ARISING FROM PERFORMANCE OF OFFICIAL DUTIES**

This provision is applicable to the following personnel associated with the Dimmit Central Appraisal District:

- Members of the Appraisal District Board of Directors
- Members of the Appraisal Review Board
- The Chief Appraiser
- All employees of the District, including temporary or part time employees
- All members of the Agricultural Advisory Board and other advisory personnel

Should any of the above personnel involuntarily become a Defendant in any civil litigation brought against them pursuant to the performance of their official duties, it shall be the policy of the Dimmit Central Appraisal District to assume liability for, and to pay each affected person's attorneys' 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 (1) whether coverage exists; (2) whether the coverage includes both potential damages and attorneys' fees; (3) whether a deductible amount must be incurred before coverage will lie, and of so, how much; and (4) 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 District Board of Directors.

In addition, should any judgment for money damages be finally rendered against any of the above personnel as a result of said litigation brought against them pursuant to the District to assume liability for, and to pay all judgment amounts rendered against the affected person(s) which are not covered by insurance.

Finally, should any of the above personnel involuntarily become a Defendant in any criminal litigation brought against them pursuant to the performance of their official duties, it shall be the policy of the Dimmit Central Appraisal District to assume liability for, and to pay each affected person's attorneys' fees incurred in defending said litigation to the extent allowed by law, but only to the extent of accused person or conduct is not covered by insurance.

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## POLICIES CONCERNING INCIDENTAL PURCHASES

Pursuant to §6.05(h) of the Texas Property Tax Code, the chief appraiser of the Dimmit Central Appraisal District shall have authority to spend budgeted funds to make incidental purchases of items relating to the administration of the District which are not specifically listed in the District's annual budget. An incidental expenditure not specifically budgeted shall not exceed \$150 shall require approval of the Board of Directors. Examples of incidental expenditures might include but not be limited to the following items:

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

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## **DISTRICT ADMINISTRATION**

The appraisal district consists of the appraisal office, which handles appraisals and the administration of the appraisal district and the appraisal review board, which hears and determines protests and challenges and approves the appraisal records. The chief appraiser is the chief administrator of the appraisal office.

Appointed by the board of directors, the chief appraiser serves at the pleasure of the board and is directly accountable to the board in the discharge of his or her duties and responsibilities. All other personnel of the appraisal office are employed by and accountable to the chief appraiser. The chief appraiser may delegate authority to his or her employees.

### **Duties and Responsibilities**

The chief appraiser coordinates and implements the goals and objectives established by board policy, provisions of the Property Tax Code, and other applicable laws and rules. The chief appraiser's responsibilities include many statutory duties related to the development of appraisal rolls and the administration of the appraisal office. Additionally, the board assigns tasks to the chief appraiser as needed for conduct of board duties and implementation of board policy. The board has assigned the following general duties to the chief appraiser:

- Establish a comprehensive program for conduct of all appraisal activities.
- Keep the board informed on the progress of appraisal activities.
- Develop and implement sound administrative procedures for conduct of all district functions.
- Develop and implement an effective financial management system.
- Provide reports to the board to allow evaluation of the district's fiscal affairs.
- Develop and implement an effective internal budget development system.
- Prepare a proposed budget by June 15 of each year.
- Serve as the district's spokesperson in providing information to news media, taxing units, and the general public.
- Prepare the agenda for each board meeting, attend all meetings, and provide staff recommendations for all appropriate board actions.
- In conjunction with district counsel, provide recommendations for board action on litigation.
- Develop and implement a personnel management system for job assignments, evaluations, hiring, staff policy, and personnel related matters.
- Employ and compensate professional, clerical and other personnel as provided by the budget.
- Discharge other duties as provided by the board and/or by law.

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## APPRAISAL REVIEW BOARD

The appraisal review board (ARB) has the statutory authority to:

- hear and determine property owner protests;
- hear and determine taxing unit challenges;
- correct clerical errors in the appraisal records and appraisal roll;
- rule on motions for correction to appraisal rolls;
- review grants of exemption or special appraisal for legal correctness;
- order changes as needed to implement its determinations;
- approve the appraisal records; and
- perform other activities specifically required of it by the Property Tax Code.

### Selection

The board of directors appoints appraisal review board members.

### Eligibility

To serve on the appraisal review board an individual must be a resident of the appraisal district and must have resided in the district for at least two (2) years. A member of the board of directors or an officer or employee of the State Comptroller's Office, the appraisal office, or a taxing unit is ineligible to serve. An individual who has served for all or part of three previous terms as a board member or auxiliary board member on the appraisal review board, is a former member of the governing body or an officer or employee of a taxing unit, or is a former director, officer, or employee of the appraisal district is ineligible to serve on the appraisal review board.

A person may not serve as an ARB member if a relative within the second degree by blood or marriage<sup>4</sup> does business in the Dimmit Central Appraisal District as a paid tax agent. The person is also barred if a relative within the same degree appraises property for compensation for use in proceedings before the appraisal district or review board. [Sec. 6.412(a)]

The Tax Code also bars a person from service or appointment if the person or a business entity in which the person has a substantial interest is a party to a contract with the appraisal district or with a taxing unit that participates in the appraisal district<sup>5</sup>.

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<sup>4</sup> as determined under Chapter 573, Government Code; includes spouse, parent, stepparent, child, stepchild, grandparent, grandchild, brother, sister, spouse's parent, spouse's child, spouse's grandparent, spouse's grandchild, spouse's brother, spouse's sister.

<sup>5</sup> "Substantial interest" means that the person and the person's spouse together own at least 10 percent of the voting stock or shares in the business, or that either of them is a partner, limited partner, or officer of the business. These same restrictions apply to appraisal review board members.

"Business entity" means a sole proprietorship, partnership, firm, corporation, holding company, joint-stock company, receivership, trust, or other entity recognized by law.



## **Terms**

Members serve three (3) two-year, terms. An individual who has served for all or part of three (3) previous terms on the appraisal review board is ineligible to serve on the appraisal review board during a term that begins on the next January 1 following the third of those consecutive terms.

## **Conflict of Interest**

A member of the appraisal review board may not participate in the determination of a taxpayer protest in which he is interested or in which he is related to a party by marriage within the second degree or by blood within the third degree, as determined under Chapter 573, Government Code. [Sec. 41.69]

## **Clerical Support**

The chief appraiser assigns appraisal office staff to provide clerical assistance to the appraisal review board.

The law requires the appraisal review board to adopt rules of procedure. The ARB must post its hearing procedures wherever it conducts protest hearings.

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## **GUIDELINES FOR APPRAISAL REVIEW BOARD CONDUCT**

### **1. Integrity and impartiality of the Appraisal Review Board**

1.1. In these guidelines, ARB or appraisal review board means the Appraisal Review Board of the Dimmit Central Appraisal District. Board or board of directors means the board of directors of the Dimmit Central Appraisal District. Chief appraiser means the chief appraiser of the Dimmit Central Appraisal District.

1.2 An ARB member should participate in establishing, maintaining, and enforcing, and should observe high standards of conduct so that the integrity and impartiality of the Appraisal Review Board is preserved.

### **2. Avoiding Impropriety and the Appearance of Impropriety in all Activities**

2.1. An ARB member should respect and comply with the law and should conduct himself or herself at all times in a manner that promotes public confidence in the integrity and impartiality of the Appraisal Review Board. An ARB member should take care to ensure that the member's words and conduct maintain the ARB's image of fairness and impartiality.

2.2. An ARB member should not allow family, social, or other relationships to influence his or her official conduct or judgment. An ARB member should not use his or her office to advance the member's private interest or that of others; nor should a member convey or permit others to convey the impression that they are in a special position to influence the member.

2.3. An ARB member may not represent any person other than himself or herself or a member of his or her own family in proceedings before the appraisal review board or the appraisal district staff. A member who represents himself or herself or a family member in a matter may not participate in any decision involving the matter. Violation of this guideline should be presumed to constitute resignation of the member's office.

2.4. Under Sec. 6.41, Tax Code, an ARB member may not accept employment, election, or appointment as an employee, officer, or official of a taxing unit, whether or not located in Dimmit Central Appraisal District, an appraisal district, or the state comptroller of public accounts unless the member resigns his or her office. Acceptance of such a position, whether paid or unpaid, constitutes vacation of the member's office.

### **3. Impartiality and Diligence**

3.1. An ARB member should be faithful to the law and maintain professional competence in it. An ARB member should not be influenced by partisan interests, public outcry, media attention, or fear of criticism.

3.2. When acting as chair of a panel of the ARB, an ARB member should maintain order and decorum in proceedings.

3.3. An ARB member should be patient, dignified, and courteous to property owners, their representatives, appraisal district staff, and others with whom the member deals in an official capacity.

3.4. An ARB member should accord to every person who is legally interested in a proceeding, or his or her representative, full right to be heard according to law.

3.5. An ARB member, except as authorized by law, should not directly or indirectly communicate with a member of the appraisal district staff, a property owner, or a property owner's representative regarding the merits of a pending protest. In this section, "merits" means the facts, argument, or evidence to be presented. An ARB member may, however,

- a. communicate with the property owner, a representative, or the appraisal district staff regarding the scheduling of the account;
- b. seek the advice of counsel.

3.6. A chairman or officer of the ARB may have occasion to discuss the subject matter of a pending protest with the property owner or with the appraisal district staff in the course of explaining the ARB's actions or functions or arranging the scheduling of a hearing or other administrative matter. In that event, the chairman should be careful to take no action with regard to that property other than to schedule it for hearing, if applicable. However, the chairman need not recuse himself or herself from presiding at a full ARB meeting at which the matter is considered.

3.7. An ARB member must be available at the call of the chairman for service on any weekday during the months of June, July, August, and September. A member who is unable or unwilling for any reason to serve when called upon should consult with the chairman. The board of directors may remove a member who has failed on at least three occasions during a calendar year to serve on a panel at the chairman's request or to attend a regular meeting of the appraisal review board, provided the board of directors finds that the member is unwilling or unable to discharge his duties and that replacement of the member is in the best interest of the appraisal district.

3.8. An ARB member should not make public comments about matters pending before the ARB member's panel or the ARB as a whole.

3.9. An ARB member should perform his or her duties without bias or prejudice. An ARB member should not, in the performance of his or her duties, manifest bias or prejudice by words or conduct and should not knowingly permit those appearing before him or her from doing so.

3.10 An ARB member should ensure that proper records are kept of all activities in which the member participates. All ARB hearings should be tape-recorded, and panel chairs should ensure that all events associated with the hearing are recorded. Panel members should conduct their deliberations so that all conversations are audible.

#### **4. Administrative Responsibilities of Officers.**

4.1. The chairman should call meetings of the ARB and of panels in consultation with the assistant chief appraiser or any other representative the chief appraiser may designate. The chairman should not schedule unnecessary panel hearings, and should diligently encourage panels to conduct hearings expeditiously. .

#### **5. Outside Activities**

5.1. An ARB member, subject to the proper performance of duties, may engage in any outside or community service activities, activities, if in doing so the ARB member does

not cast doubt on his or her capacity to decide impartially any issue that may come before the ARB.

5.2. An ARB member may appear at a public hearing before an executive or legislative body or official on matters concerning the property tax system, and an ARB member may otherwise consult with an executive or legislative body or official on such matters. However, the member should not hold himself or herself out as a representative, official or otherwise, of the Dimmit Central Appraisal District without the prior approval of the board of directors.

5.3. An ARB member should not authorize the public use of his or her name as an ARB member endorsing any candidate for any public office, except that the member may indicate support for a political party. An ARB member or candidate may attend political events and express his or her views on political matters in accord with these rules.

5.4. An ARB member may serve as an officer, director, trustee, or non-legal advisor of an educational, religious, charitable, fraternal, or civic organization. However, an ARB member should not participate in any proceedings before the ARB that involve the organization.

5.5. ARB members should be careful in soliciting funds for any educational, religious, charitable, fraternal or civic organization to ensure that the solicitation is not perceived as an implied or direct promise of favorable treatment before the ARB. ARB members should avoid listing their names with identification of their capacity of ARB member in any fund solicitation publication.

5.6. An ARB member should refrain from financial and business dealings that tend to reflect adversely on the ARB member's impartiality, interfere with the proper performance of the member's duties, exploit his or her position, or involve the ARB member in frequent transactions with property tax representatives likely to come before appraisal review board.

5.7. An ARB member may not accept any gift or favor from any person that might reasonably tend to influence him or her in the discharge of official duties. A member should refuse any gift or favor that raises or may raise the appearance of improper transactions.

5.8. Information acquired by an ARB member in his or her official capacity should not be used or disclosed by the ARB member in financial dealings or for any other purpose not related to his or her duties.

## **6. Inappropriate activity in seeking to become an officer of the ARB**

6.1. In this section, "officer of the ARB" means the chairman or the secretary elected as provided by Sec. 6.42(a), Tax Code.

6.2. A sitting ARB member who is a candidate for the office of chairman or secretary should refrain from contacting a newly appointed member who has not yet taken the oath of office for the purpose of soliciting the member's vote. The appraisal review board or its current officers, however, may arrange for a meeting of members at which new members may become acquainted with the candidates. In arranging a meeting for this

purpose, new members should be informed that they are eligible to become candidates for any office.

6.3. No appraisal district funds or equipment may be used by an ARB member in soliciting support for election as an officer of the ARB.

6.4. In running for office, an ARB member should not make pledges or promises of conduct in office regarding duties other than the faithful and impartial performance of the duties of office, but may state a position regarding the conduct of administrative duties.

## **7. Compensation**

7.1. ARB members are compensated at a flat per diem rate for each day of service on the appraisal review board that equals or exceeds eight hours, exclusive of lunch. The per diem rate is set by the board in the annual budget. A member must serve for at least eight hours, exclusive of lunch, to receive the full per diem. Total compensation paid to the appraisal review board in a fiscal year may not exceed the amount provided in the budget for that purpose.

7.3. An ARB member serving a full day on a panel is expected to be present and available for the full period of service, recognizing that panel start times are staggered to ensure coverage throughout the day and into the early evening. ARB members serving on panels are expected to remain as needed to complete hearings commenced before their normal day's ending time. However, even if the number of hours served exceeds eight, a member will not be compensated at more than the maximum daily rate specified by the board.

7.4. Each member shall prepare and submit, on a daily basis, a time sheet provided by the appraisal district financial office for that purpose. The member must personally prepare and sign the time sheet.

## **8. Travel and expense reimbursement**

8.1. A member will be reimbursed for travel or necessary expenses only where the travel or expenditure has previously been approved by the board of directors. In no instance will the amount of reimbursement for travel or expenses exceed the amount permitted in the budget for reimbursement of expenses incurred by appraisal district staff.

## **9. ARB Budget**

9.1. The chief appraiser prepares the ARB budget as part of the appraisal district's budget and should solicit input from the ARB chairman and members in preparing the budget. The ARB chairman should make every effort to schedule ARB panel hearings and meetings in a manner calculated not to exceed the district budget.

## **10. ARB Attorney**

10.1. The board has provided for an on-staff appraisal review board attorney in the appraisal district budget. In addition, the ARB may call upon the assistant county attorney provided under contract with the county attorney for legal advice and assistance. The ARB may also, with the chairman and the chief appraiser's approval, consult with district legal staff or the district's outside counsel.

## **11. Education**

11.1 Appraisal Review Board members should strive to keep their knowledge of applicable law and appraisal district policies and procedures up to date.

11.2 The officers of the ARB, the ARB attorney, and the assistant chief appraiser, chief appraiser, and a committee established by the board should annually plan educational seminars for the appraisal review board. Such seminars should provide at least 24 clock hours of education and cover applicable law, rules, and procedures, and appraisal methodology. Opportunity should also be provided for property tax representatives and property owners to participate in presenting seminars. In planning educational activities, however, the appraisal review board's legal duty to refrain from discussing specific properties under protest should be strictly observed.

## **12. Construction of the Guidelines**

12.1. The word "shall" when used in these guidelines means compulsion. The word "should" means conduct that is morally or ethically appropriate.

## POLICY CONCERNING APPOINTMENT OF TEMPORARY APPRAISAL REVIEW BOARD MEMBERS

**1.01. General Provisions.** In this policy, "board" refers to the board of directors of the Dimmit Central Appraisal District. "ARB" refers to the Appraisal Review Board of Dimmit County. It is of paramount importance that the ARB render impartial decisions. Sec. 41.66, Tax Code, requires the board to adopt and, when necessary, implement a policy for the appointment of temporary appraisal review board members in circumstances where communications between one or more members and third parties have taken place such that Sec. 41.66 prohibits those members from hearing, deliberating, voting on, or otherwise participating in a protest. A temporary member shall receive the same per diem as a regular member for each day of service. Temporary members begin service upon taking the oath of office and serve until all protests they are appointed to hear have been determined.

**1.02. Appointment of temporary ARB members.** The board will not normally appoint temporary appraisal review board members under Sec. 41.66 if less than a majority of ARB members are disqualified and the ARB is capable of hearing and determining the protests in question on a timely basis. However, if the board determines that timely completion of the ARB's responsibilities requires appointment of temporary members, the board shall appoint sufficient temporary members to enable the ARB to complete its activities in a timely manner. Temporary members shall sit in one or more panels to hear the affected protests and make recommendations to the full appraisal review board in the same manner as is currently done by panels of regular members. The temporary members are considered full voting members of the appraisal review board until their service ends. The chairman shall assign temporary members to panels in such manner as necessary to ensure that they expeditiously hear the protests they are appointed to hear.

**1.03 Approval of Panel Recommendations and other actions.** For the purposes of determining a quorum for decisions by the board involving protests on which members have disqualified themselves, a quorum is considered to be a majority of the number of members who are qualified to make the decisions, including any temporary members appointed under this policy. In the event that no officer of the board is qualified to preside, the chairman shall select a temporary chairman from among the members qualified to make the decisions.

PROCEDURE FOR ENSURING ARB MEMBER COMPLIANCE WITH SECS. 6.035(A)(2) AND 6.412(A)(2), TAX CODE AND FOR REMOVAL OF NON-COMPLYING MEMBERS

A person is ineligible to hold office as an ARB member if the person owns property on which delinquent taxes have been owed for more than 60 days after the date the person knew or should have known of the delinquency. Taxes normally become delinquent February 1; in order for a member to remain eligible, the member must do one of three things prior to April 1: (1) pay the taxes; (2) enter into an installment payment agreement; or (3) if eligible, file an over-65 or disabled person's tax deferral affidavit.

The objective of this procedure is to ensure that ARB members have ample notice of delinquency problems and frequent reminders of the need to pay taxes.

**December**

In December of each year, the Chief Appraiser or an attorney shall remind the ARB at regular meetings of the responsibility to pay taxes timely. The Chief Appraiser shall send a reminder letter to each ARB member.

**January**

Not later than January 15, each returning ARB member shall file a disclosure statement disclosing all taxable property owned by the ARB member and indicating whether taxes for the preceding year have been paid as of the date of the statement and whether any delinquent taxes from prior years are owed. New members shall provide the same disclosure statement before taking the oath of office. Form D1 is adopted by reference for this purpose. At the time they take the oath of office, new members shall receive a letter reminding them of the responsibility to pay taxes timely and the consequences for failure to do so. The Appraisal Review Board should include reminder notices in its meeting agenda for January.

**February**

In the first week of February, the Chief Appraiser shall check with the taxing entities for tax payment information on all disclosed property. By the third week of February, ARB members shall be informed of any property for which it appears that taxes have not been paid and reminded in writing that taxes cannot remain delinquent more than sixty days. The chief appraiser shall meet with each ARB member who appears to owe delinquent taxes to identify any problems in payment, such as misallocated payments, that district staff can assist in resolving. The chief appraiser will then coordinate with the ARB members on working out the problems. Attorneys will be asked to review problem situations regarding whether the removal statute applies to the situation and to provide opinions in writing. ARB members shall provide copies of receipts, payment agreements, deferral affidavits, or evidence that they no longer own the property, as applicable, to chief appraiser as the members take care of the matters.

**March**

In the first week of March, the chief appraiser staff will review all tax payment information and compile a list of any payments still outstanding. The ARB chairman



will be asked not to schedule the member after the 60<sup>th</sup> day following delinquency. The chief appraiser will make a final warning call to each person who has not provided proof of resolution of the problem on or about March 25.

### **April**

The Chief Appraiser will provide the board secretary with a list of those ARB members for whom it appears delinquent taxes were still owed as of April 1. An item for hearing on the removal of ARB members will be placed on the April agenda, with action on removal contemplated for the May agenda.

### **May**

An item for final removal of an ARB member will be placed on the May agenda with a final recommendation for action.

### **Unusual circumstances**

There are many circumstances in which the delinquency date for a tax payment is not February 1. When an ARB member identifies property to district staff as belonging to that member, a special flag will be placed on the property to indicate that it is subject to the delinquency rule. If that property is involved in a back assessment or exemption cancellation (the two circumstances that would most likely trigger a tax with a delinquency date), staff will notify the Chief Appraiser of the transaction and they will follow a procedure similar to that above to ensure that the taxes are timely paid.

Form D1

Dimmit Central Appraisal District

Appraisal Review Board Member

Taxable Property Disclosure Statement

Instructions: Secs. 6.035(a)(2) and 6.412(a)(2), Tax Code, provide that a person is not eligible to hold office as

an appraisal review board member if the person owns property on which delinquent taxes are owed for more than 60 days after the date the member knows or should have known of the delinquency. The Dimmit Central Appraisal District Board of Directors requires you to file this statement annually as a condition of appointment to the appraisal review board. This is an official government document.

Name: \_\_\_\_\_ Date Prepared: \_\_\_\_\_

1. Property on which Delinquent taxes are presently owed. List below all properties on which you currently owe delinquent taxes of any sort. Include both real property and business personal property. Include property owned by partnerships or sole proprietorships. Please give the DCAD account number or the location address (and business name, if applicable) of the property, the years for which taxes are owed, and the taxing entities to which the taxes are owed.

Property ID	Situs	Name	Years of Delinquency	Entities to which taxes are owed

Continue on additional sheet if needed

2. Real Property you currently own that is not listed in question 1. Include property owned by partnerships or sole proprietorships. Please give the DCAD account number or the location address (and business name, if applicable) of the property, and indicate whether you have already paid taxes for the current year on the property. If the property is exempt from taxation, indicate that it is exempt.

Account number	Location address	Business name	Have taxes on this property been paid
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			for <current tax year>?

Continue on additional sheet if needed

3. Business personal property you currently own. Include property owned by partnerships or sole proprietorships. Please give the DCAD account number or the location address (and business name, if applicable) of the property, and indicate whether you have already paid taxes for the current year on the property. If the property is exempt from taxation, indicate that it is exempt.

Account number	Location address	Business name	Have taxes on this property been paid for <current tax year>?

Continue on additional sheet if needed

4. Property on which tax or ownership disputes are pending. Please list any taxable property not listed above on which (1) there is any dispute pending concerning taxes owed or paid; or (2) there is a dispute pending over whether you have an ownership interest in the property.

Account number	Location address	Business name	Please indicate nature of the dispute and whether all taxes have been paid for <current year>

Continue on additional sheet if needed

Returning members must file this form before January 15. Newly appointed members must complete and file this form prior to taking the oath of office. Return the completed form to DCAD's Chief Appraiser. **If you make a false statement on this disclosure report, you could be found guilty of a Class A Misdemeanor or a state jail felony under Texas Penal Code, Section 37.10**

I certify that the information contained herein is true, complete, and correct.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date