

## PREAMBLE

### THE APPRAISAL DISTRICT

The San Patricio Appraisal District is instituted by the first part of Chapter six of the Texas Property Tax Code. An Appraisal District is created in each of the 254 counties of the State and each Appraisal District is a political subdivision of the State of Texas. The jurisdiction of the District is fundamentally within the county lines; however, Taxing Districts whose limits extend beyond the county boundaries may elect to have the District perform their appraisals on property within the taxing district, but outside the county. The District is governed by a Board of 5 Directors who are elected by the Governing Bodies of the county, the incorporated cities and towns, and school districts who participate in the District. Their votes are computed on the ratio of each voting taxing district's percentage of gross taxes levied compared to the total levy of participating Districts in total for the preceding year. Members of the Board serve two-year terms beginning January 1st of even numbered years. The San Patricio Appraisal District will adhere to all rules pertaining to the election and eligibility requirements as stated in Section 6.03 of the Texas Property Tax Code.

RULES OF THE BOARD OF DIRECTORS

## MEETING OF THE BOARD OF DIRECTORS

Place Meetings of the Board, regular or special, must be held within the District's boundaries at a place open to the public and capable of accommodating the expected public attendance. The place of the meetings shall be set by the chairman, unless set by a vote of the members of the Board.

Regular Meetings Regular meeting of the Board may be held upon notice once each month, on the second Thursday of each month at 10:00 a.m. The Board may cancel, postpone, or change the meeting date upon agreement of a majority of the Board Members.

Special Meetings Special meetings of the Board may be called by the Chairman of the Board. (6.04 (b)). Special meetings must be called by the Chairman or Secretary upon (written) request of at least three members of the Board.

Quorum At all meetings of the Board a majority of the members of the Board shall constitute a quorum for the transaction of business. (6.04 (a)). The act of a majority of the Directors present at any meeting at which there is a quorum shall be the act of the Board.

Notice to Members of the Board Members of the Board shall be notified at least three days in advance of special meetings of the Board. Emergency meetings are excepted.

Rules Meetings of the Board shall be conducted by Robert's Rules of Order.

## COMPLAINTS TO THE BOARD AND OTHER MATTERS

1. (a) Persons desiring to be placed on the agenda to address the Board must notify the Chief Appraiser two weeks (or fourteen (14) days) prior to the scheduled meeting and furnish a short synopsis of the subject matter to be presented in order for a legal agenda to be filed with the Secretary of State for timely publication.

(b) Alternately, persons may arrange with a member of the Board to present them without second on affirmative vote of the Board may be heard as a concern of the Board member.

(c) An item entitled "Audience" will be placed on each agenda for general comments from any visitors at the meeting. Any action needed to be taken on said "Audience" will be placed on the next months agenda on the affirmative vote of the Board.

2. (a) Non-English speaking persons appearing before the Board may furnish their own interpreters.

(b) Non-English speaking persons appearing before the Board without an interpreter will be furnished an interpreter, provided an interpreter can be timely found. However, if such interpreter cannot be timely located, the person shall be rescheduled at a later date.

All possible efforts shall be made to have an interpreter available.

3. (a) Persons with physical disabilities will be assisted insofar as possible by friends, relatives or employees. Assistance by both district staff and members of the Board will also be made available.

(b) Motion to relocate the meeting to an easier location may be presented and on second and affirmative vote, relocation to assist disabled persons to attend will be carried out.

4. Persons with mental disabilities may be assisted by guardian, family, close friends, or any other person normally involved in the person's life.

5. This policy is considered a public record, available to anyone upon request.

## OFFICERS

1. Election, Term, Compensation The Board shall elect a chairman and a secretary at the first meeting of the Board each calendar year. (6.04 (a)). The Board may elect a vice-chairman. Each officer shall serve for one calendar year. Board members may not be compensated for service on the Board, but may receive reimbursement for actual and necessary expenses incurred in the performance of their duties. (6.04 (c)).

2. Chairman The chairman shall reside over all meetings of the Board. The chairman shall call special meetings of the Board. (6.04 (b)). The chairman shall have such other powers and duties as may from time to time be prescribed by the Board.

3. Secretary The secretary shall attend all meetings of the Board and record all of the proceedings in a minute book to be kept for that purpose. The secretary shall give notice of all meetings of the Board and shall perform such other duties as may be prescribed by the Board.

## GENERAL PROVISIONS

1. Amendment These rules may be altered, amended or repealed and new rules adopted by the Board at any meeting of the Board at which a quorum is present, provided notice of the proposed alteration is contained in the notice of the meeting.

2. Notice Any notice to a member of the Board may be in writing or by telephone.

3. Minutes Minutes shall be kept of all proceedings of the Board and shall be kept in the possession of the secretary. If the secretary is not present at any meeting of the Board, the residing officer shall designate another member to be responsible for keeping the minutes at that meeting. The actual recording and transcription of the proceedings of any meeting may be delegated to clerical staff.

The San Patricio Appraisal District will adhere in all provisions of Article 6252-17 of the Texas Civil Statutes in regards to all declarations.

## DUTIES OF BOARD OF DIRECTORS



## DUTIES OF BOARD OF DIRECTORS

1. Establishment of Office The Appraisal District Board of Directors is empowered to acquire or lease real estate for an office, but the principal office must be located within the county as specified in Section 6.05 of the Texas Property Tax Code.

2. Budget The budget is the advance plan of operation of the District for the coming year. The specifications of budgeting are set out in Section 6.06 of the Texas Property Tax Code and are to be followed. The fiscal year is the calendar year. The budget for the upcoming year is prepared in the first half of the year and must be approved at a public hearing prior to September 15th. If the same participating districts who have the power to vote on the Appraisal District directors, by majority of 75 percent and by resolution within thirty days, reject the approved budget, it is invalidated and a new one must be prepared and presented.

After the budget is passed and approved, the total tax levy for the year preceding the year the budget is operative is totaled for all the taxing districts participating in the Appraisal District. The total levy of each taxing district participating in the Appraisal District is divided by the total of all the taxes levied by all the taxing districts in the county, and the percentage thus attained is the portion of the Appraisal District's annual budget paid by that taxing district. Section 6.061 also provides other alternatives to allocating the budget costs to the taxing districts. This allocation is paid in four equal quarterly payments to the District's designated depository unless other arrangements are

mutually made by the Chief Appraiser and the Taxing District. The first of the quarterly payments is due by December 31st of the year preceding the year the actual budget becomes operative (thus the quarterly payments are made in advance).

3. Appraisal Review Board The Appraisal District Board appoints the members of the Board of Review. The Appraisal Review Board will be comprised of 7 members with one representative from each of the following communities: Sinton, Taft, Odem, Portland, Mathis, Aransas Pass, and Ingleside. Candidates for nomination to the board are to be suggested by the various entities in each community. The rules of Section 6.41 of the Texas Property Tax Code will be observed in all matters pertaining to the Appraisal Review Board.

4. Chief Appraiser The Board will employ a Chief Appraiser who serves at the pleasure of the Board and is the Chief Administrator of the Appraisal District. The Chief Appraiser may employ and compensate professional and clerical help as provided in the budget, and he/or she may delegate authority to these employees.

5. Bids Since the San Patricio Appraisal District is a political subdivision of the State of Texas, bids must be taken every two years to designate a depository for funds. For the same reason, the San Patricio Appraisal District is required to adhere to the same bidding process as counties on purchases in excess of \$15,000.00. All rules in

Section 6.09 and 6.11 of the Texas Property Tax Code must be strictly followed.

6. Agriculture Committee The Board shall appoint an agriculture advisory committee to advise the Chief Appraiser. This committee shall be comprised of 5 members and be governed by Section 6.12 of the Texas Property Tax Code.

7. Audit The Board shall contract for an audit by an independent Certified Public Accountant and adhere to all rules under Section 6.09 of the Property Tax Code.

8. Other Duties

- a. Review contracts
- b. Provide a plan for re-appraisal (Section 25.18)
- c. Set policies
- d. Select district legal counsel
- e. Evaluate reports
- f. Co-sign all checks over \$10,000.00 except Payroll transfer checks

## BOARD ACTIONS

Under Section 6.10 of the Texas Property Tax Code - if the governing bodies of a majority of the taxing units entitled to vote on the appointment of Board members adopt resolutions disapproving an action, other than adoption of the budget, by the appraisal district Board of Directors and file them with the secretary of the Board within 15 days after the action is taken, the action is revoked effective the day after the day on which the required number of resolutions is filed.

## BUSINESS FUNCTION

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1. Financial All financial matters for the Appraisal District must be handled in a business-like manner. Funds should be invested to return the greatest return to benefit all entities.

Any funds not expended at the end of the fiscal year will be credited against the following budget.

2. Employees Pay days will be the 15th and the last day of the month. Article 51.55 Texas Civil Statutes.

a. The Appraisal District will furnish employees medical insurance in conjunction with San Patricio; accepting County rules and criteria. Employees are responsible for full payment of dependent coverage.

b. The Appraisal District is a member of the Texas County and District Retirement System. The District will match the 7 percent deducted from employees salary at the current contractual rate.

c. All other insurance or savings plans will be the sole responsibility of the employee.

d. Personnel who are employed after March 31, 1986, will have a 1.45 percent deduction withheld from their salary, which will be matched by the Appraisal District for Medicare in compliance with Federal Law. New employees employed after January 1, 1996 will be covered under Social Security along with employees that have elected that option under federal election.

- e. All employees will be covered under workman compensation.
- f. The Appraisal District is a taxing employer for unemployment compensation.
- g. All employees having access to the district funds or involved in tax collections will be bonded.
- h. All employees and Board members will be protected under a Legal Liability Policy for all lawful actions in connection with their respective duties.

### 3. General

- a. The Board of Directors will adopt Personnel Policies adhering to federal guide lines and the State Property Tax Code.
- b. The Appraisal District is an equal opportunity employer.
- c. The Appraisal District has adopted the following resolution which is a part of the Board Minutes of December 13, 1984.

"The San Patricio County Appraisal District, Sinton, Texas advises the public, employees, and job applicants that it does not discriminate on the basis of handicapped status in admission or access to, or treatment or employment in, its programs and activities."

- d. All employees will be compensated for actual expenses incurred for education. Mileage will be paid at the prevailing state rate.

APPRAISAL REVIEW BOARD



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The Appraisal Review Board is a quasi-judicial board and has the power to swear witnesses and issue subpoenas.

1. All members appointed will adhere to guide lines under Subsection C Section 6.4 of the Texas Property Tax Code.

2. Members will be compensated \$75.00 per day and compensated at the prevailing state rate for mileage.

3. The Board is responsible for the review of all appraisal records and the hearing and determination of taxpayer protests and taxing unit challenges.

4. The Appraisal District will provide clerical assistance to the Board.

5. The Appraisal Review Board will adopt rules of procedure.

6. The Appraisal Review Board is an Independent Body and is not subservient to either the Chief Appraiser, Board of Directors, or Taxing Entities.

7. To disqualify a person from serving on the Appraisal Review Board if the person owns 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. This restriction does not apply if the person is paying the delinquent taxes under an installment payment agreement or has deferred or abated a suit to collect delinquent taxes.

8. Pursuant to 6.41 (f) (2) of the Texas Property Tax Code, the San Patricio County 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 San Patricio County ARB members who fail to attend all or part of three consecutive ARB meetings; or who fail to attend all or part of any five of ten consecutive 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 ARB member remains solely within the discretion of the Board of Directors to offer evidence or argument against the removal, but 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).”

“In considering whether to remove any ARB member, the Board of Directors shall consult with, and give great weight to the opinion of , the chief appraiser.”

CHIEF APPRAISER

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The Chief Appraiser is the Chief Administrator of the Appraisal Office (Section 6.05 (c) and must adhere to all rules and regulations and limitations in Section 6.05.

The Chief Appraisers duties are limited to those stated by Texas Property Tax Code and Policy set by the Board of Directors. They include but are not limited to:

1. Conduct all appraisal activities and inform Board of such.
2. Act as assessor for entities that have contracted with the Board of Directors for such service.
3. Act as collector for contracting entities.
4. Develop and implement sound administrative procedures for conduct of all district functions.
5. Practice sound fiscal management and report to the Board to allow evaluation of financial status.
6. Prepare proposed budget by June 15th of each year.
7. Meet deadlines in respect to the Texas Property Tax Code.
8. Prepare the agenda for all Board meetings, ensure their posting locally and at the Secretary of State Office.
9. Attend Board meetings.
10. Act as spokesperson for the Appraisal District and attend meetings of member entities on request.
11. In conjunction with district counsel, provide recommendations for Board action on litigation.

12. Develop and implement a personnel management system for job assignments, hiring, staff policy, and personnel related matters.

13. Employ and compensate professional, clerical, and other personnel as provided by the budget.

14. Co-operate with all Texas Property Tax Board Employees in the matter of Ratio Studies.

15. Act in conjunction with local entities to challenge Ratio Studies.

16. Complete or cause to be completed all reports requested by the State, Local or Federal Government or State Property Tax Board.

17. Be entitled to appeal an order of the Appraisal Review Board determining a taxpayer protest as provided by Subchapter C, Chapter 41 of the Texas Property Tax Code (Section 42.02).

18. Report to the Board of Directors on any matter that they may request.

19. To disqualify a person from serving as a Chief Appraiser if the person owns 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. This restriction does not apply if the person is paying the delinquent taxes under an installment payment agreement or has deferred or abated a suit to collect the delinquent taxes.