

AUSTIN COUNTY APPRAISAL DISTRICT

BOARD OF DIRECTORS

POLICY MANUAL



Adopted January 21, 2021

CREATION OF THE AUSTIN COUNTY APPRAISAL DISTRICT

By action of Senate Bill 621 of the 66th Texas Legislature there was created, effective January, 1980, a State Property Tax Board to replace the School Tax Assessment Practices Board. In addition, Senate Bill 621 mandated that there be established in each of the 254 counties of the state of Texas, an appraisal district, boundaries of which will generally follow those of the county, charged with the responsibility for:

- 1) listing and appraising all taxable property within the district and
- 2) providing local remedies for dissatisfied property owners

It was further mandated that the county appraisal district be managed by a board of directors composed of at least 5 members elected by the governing bodies of the school districts, incorporated cities and towns, and the county government, all in accordance with the following guidelines:

ACTION MUST BE TAKEN BEFORE:

ACTION REQUIRED

September 15, 1979	Commissioners court must resolve to join the appraisal district in order to participate in the directorship elections. Multi-county tax units must notify the county clerk that they have designated one appraisal district, for purposes of director elections.
October 1	County clerk must notify each voting taxing unit of its number of votes
October 15	The governing body of each voting unit must submit the names of any nominees to the county clerk
October 30	The County Clerk must prepare an alphabetized ballot and deliver a copy to each voting unit.
November 15	Each governing body entitled to vote must cast its votes and submit them to the county clerk.
December 1	The county clerk must count the votes, declare the newly elected board of directors and notify all taxing units in the district
January 1, 1980	Newly elected Board of Directors begin their two-year term of office.

IMPLEMENTATION SCHEDULE FOR SENATE BILL 621 of the 66TH TEXAS LEGISLATURE

January 1, 1980

School Tax Assessment Practices Board is replaced with the State Property Tax Board.

Responsibilities of the Comptroller and the State Tax Board regarding property tax administration are transferred to the State Property Tax Board.

Appraisal district board of directors take office.

Assessment ratio on state ad valorem taxes is reduced to .0001 percent.

Provisions defining taxable property and exemptions take effect.

Methods of appraising transportation business intangibles and railroad rolling stock take effect.

State Property Tax Board will allocate \$2,887,000 in state appropriations to the appraisal districts to aid in planning for implementing the Tax Code.

January 1, 1981

Assessment ratios for local property taxes abolished.

State Property Tax Board will allocate another \$2,887,000 to appraisal districts.

Each appraisal district may pass its own budget, allocate the cost among its participating tax units, and establish, equip and staff an appraisal office.

October 3, 1981

Any multi-county taxing unit must designate one appraisal district to appraise all its taxable property.

January 1, 1982

Appraisal Review boards are appointed and empowered.

New procedures for administering exemptions become operative.

Duties of assessors and collectors are redefined.

Provisions regarding appraisal methods and procedures, local appraisal powers, taxable situs, renditions, assessment, collections, tax liens and personal liability, delinquency, tax sales redemptions, and local judicial remedies become effective.

FUNCTIONS OF THE BOARD OF DIRECTORS

Austin County Appraisal District

The Texas Legislature enacted the Tax Code in 1979 and for the first time created countywide appraisal of property for ad valorem taxation. This function was assigned to appraisal districts pursuant to Chapter 6 of the Tax Code. As a guide, and in addition to this Policy Manual, this Board utilizes the Appraisal District Director's Manual published by the Texas Comptroller of Public Accounts.

Governance of the districts was given to a board of directors. The members may not receive compensation for service on the board, but are entitled to reimbursement for actual and necessary expenses. Specific responsibilities for the board of directors are:

- Establish the appraisal district office;
- Hire a chief appraiser;
- Contract with another CAD or with a taxing unit in the CAD to perform the duties of the appraisal district office;
- Provide for the operation of a consolidated CAD by interlocal contract between two or more adjoining CADs;
- Authorize the chief appraiser to contract with private appraisal firms to perform appraisal services;
- Make an agreement with newly formed taxing unit's governing body on an estimated budget allocation for the new taxing units;
- Adopting annual budgets for the operation of the appraisal district before Sept. 15 after fulfilling notice requirements and holding a public hearing;
- Adopt a new budget within 30 days after a budget is disapproved by voting taxing units;
- Amend the approved operating budget after giving notice to participating taxing units not later than the 30th day before day the date the board acts on the proposed amendment;
- Determining a method of financing the annual budget based on cost allocation among taxing units;
- Change the CAD's method of financing unless any participating taxing unit opposes the change;
- Purchasing, selling, or leasing real property, as well as constructing improvements to establish the appraisal district office or branch office;
- Have prepared an annual financial audit conducted by an independent certified public accountant and deliver a copy of the audit to each voting taxing unit and make available for inspection at the CAD office;
- Designate the CAD depository at least every two years;
- Authorize the chief appraiser to disburse CAD funds;
- Adhere to requirements regarding purchasing and contracting under Local Government Code Chapter 252;
- Employ a general counsel to the CAD to serve at the will of the board;
- Being a necessary party to lawsuits brought by property owners concerning appraisals;
- Provide advice and consent to the chief appraiser concerning the appointment of an agricultural appraisal advisory board and determine the number of members on that advisory board;

- Appoint the members of the Appraisal Review Board (ARB);
- Change the number of ARB members;
- Select a chairman and secretary from among ARB members;
- Adopt and implement a policy for the temporary replacement of an ARB member who violates ex-parte communication requirements;
- Appoint auxiliary ARB members and select the number of auxiliary members by resolution;
- Biennially develop a written plan for the periodic reappraisal of all property in the CAD's boundaries, hold a public hearing with the required notice, approve a plan by Sept. 15 of each even-numbered year and distribute copies to participating taxing units and to the Comptroller's office as required;
- Notify a governing body of any vacancy on the board and their requirement to appoint a replacement;
- Change the number of directors or the method of selecting directors, or both, unless any of the voting taxing units oppose the change;
- Elect from members a chair and secretary at the first meeting of the calendar year;
- Have board meetings at least once each calendar quarter;
- Develop and implement policies regarding reasonable access to the board;
- Prepare information describing the board's functions and complaint procedures; the information must be made available to the public and the appropriate taxing units;
- Notify parties to a complaint filed with the board of the status of the complaint unless otherwise provided;
- Receive taxing units' resolutions disapproving board actions;
- Adhere to laws concerning the preservation, microfilming, destruction or other disposition of records;
- The board of directors may enter a contract with a taxing unit or a commissioner's court to collect and assess taxes for that taxing unit or county (These contracts are subject to the Interlocal Cooperation Act);
- Prescribe, by resolution, specific actions of the chief appraiser relating to CAD finances or administration that are subject to board approval, if applicable;
- Administering the district office in any other manner required by law.

The board of directors has no responsibility for setting tax rates, appraising property, adjusting appraisals, granting or denying exemptions, or any other matter directly affecting the value of property.

BOARD OF DIRECTORS

PUBLIC ACCESS POLICIES FOR MEETINGS

Pursuant to Section 6.04(d), Texas Property Tax Code, a reasonable period of time at the beginning of each meeting of the Appraisal District Board of Directors shall be provided for public comments regarding the business of the appraisal district. The period of time shall be five (5) minutes per person. The time limit may be adjusted at the discretion of the Chairman of the board at each meeting. If a large number of persons wish to speak to the board, the chairman may reduce each person's time for speaking as may be reasonably necessary to allow 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 business of the appraisal district or within the jurisdiction of the board of directors.

Pursuant to Section 6.04(e), Texas Property Tax Code, the following policies are adopted to provide public access to the Board of Directors for purposes of testimony at public meetings concerning Appraisal District and Appraisal Review Board policies and procedures, as well as any matter over which the board has responsibility.

- Any non-English speaking person, deaf person or person who has any physical, mental or development disability desiring to appear before the board must file a written request with the Chief Appraiser. The chief appraiser will schedule the person to present testimony at the next regularly scheduled board meeting. The request should indicate any special assistance or arrangement required to make the presentation to the board possible.
- The Chief Appraiser shall provide at least one bilingual person to serve as an interpreter. An interpreter shall attend any meeting of the board of directors in which a non-English speaking person is scheduled to testify.
- The Chief Appraiser shall coordinate with the area service council of the Texas Commission for the deaf in obtaining services for an interpreter to attend any meeting of the board of directors in which a deaf person is scheduled to testify.
- The Chief Appraiser shall coordinate with the Texas Rehabilitation Commission, and/or other public and private agencies with regional offices to provide proper arrangements for public forums, sufficient area for wheelchairs and other mobility aides and any other matter that would assist in improved access to the board of directors.
- The Chief Appraiser shall make allowances for attendance animals in offices.
- Meetings of the Board of Directors for which written notice has been given from persons requiring barrier free access shall be conducted in public buildings complying with the standards and specifications adopted by the State Purchasing and General Services Commission pursuant to the Elimination of Architectural Barriers Act. If no barrier-free public building is available, the Chief Appraiser shall attempt some temporary modification of the appraisal district office or relocate the meeting to some other room or part of the appraisal district office. Internet-based meetings will be added for 2021, allowing for access by the public.

BOARD OF DIRECTORS

PUBLIC COMPLAINT PROCEDURES

If any member of the public wishes to file a complaint with the board of directors concerning the operation of the appraisal office or any other function over which the board has responsibility, including complaints concerning individual appraisal review board members, he or she may do so. 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.

Written correspondence to the chairman of the board outlining the complaint should be delivered to the chief appraiser of the district at the appraisal district office.

Correspondence should be mailed to:

Chairman, Board of Directors
Austin County Appraisal District
906 E. Amelia St.
Bellville, Texas 77418

The name and mailing address of the party that files a complaint must be provided to allow for a follow-up with any agenda or board action taken in response to the complaint.

The chief appraiser will transmit copies of all the correspondence to members of the board of directors. The issues raised in such complaints or commentary will be discussed by the board at the next scheduled public meeting. Board deliberations concerning complaints will comply with provisions of the Texas Open Meetings Act, Chapter 551, Government Code.

No employee or official of the appraisal district shall be sanctioned or disciplined in any manner by the board in response to a complaint without being given an opportunity to be heard by the board at a public meeting. Each employee and official of the appraisal district shall cooperate fully with an investigation stemming from any complaint.

At each regular meeting, the board shall request that the chief appraiser report on the status of all pending complaints.

Pursuant to Section 6.04(g), Texas Property Tax Code, the board of directors shall notify the parties to the complaint concerning its status on a quarterly basis until final disposition of the matter, unless notice would jeopardize an undercover investigation.

An information pamphlet that sets out these policies concerning complaint resolution and access to the board is made available to the public.

BOARD OF DIRECTORS

GENERAL POLICY

ELIGIBILITY

- Pursuant to Chapter 6 of the Texas Property Tax Code, a member of the Board of Directors:
- Must be a resident and have resided in the district for at least the 2 preceding years.
- Cannot be an employee of a taxing unit unless also a member of the governing body or an elected official.
- An individual is ineligible to serve on an appraisal district board of directors if the individual has engaged in the business of appraising property for compensation for use in proceedings under this title or of representing property owners for compensation in proceedings under this title in the appraisal district at any time during the preceding five years.
- An individual is ineligible to serve on an appraisal district board of directors if the individual has engaged in the business of appraising property for compensation for use in proceedings under this title or of representing property owners for compensation in proceedings under this title in the appraisal district at any time during the preceding three years.
- Cannot contract with this district or have a substantial interest in a business that contracts with this appraisal district or its tax units.
- Cannot be delinquent on property taxes, having known of delinquency for more than sixty (60) days unless the delinquency is current under an installment payment agreement under Section 33.02 or the delinquent taxes are deferred or abated under Section 33.06 or 33.065.
- Must file a Conflict Disclosure Statement if member becomes aware of facts that would require the member to file this statement pursuant to Chapter 176, Local Government Code.

TERMS

The Board of Directors serve two-year terms beginning on January 1st of even numbered years.

SELECTION

Austin County Appraisal District's taxing units invoke Section 6.03 and 6.031 of the Texas Property Tax Code. The selection process allows for 8 appointed directors; one from the county, 3 school district representatives and 4 city/town representatives. Commissioner's Court and the governing bodies of Brazos ISD, Bellville ISD, Sealy ISD, City of Wallis, City of Bellville, City of Sealy and the Town of San Felipe may appoint a representative. All appointments must meet the eligibility requirements stated above.

VACANCIES

If a vacancy occurs for any reason, the governing body that had appointed that position may make a new appointment within 45 days of notification, and the chief appraiser shall deliver notice of the appointment to the Board of Directors within the next 5 days. Any appointment must meet the eligibility requirements stated above.

RECALL

The governing body that made an appointment to a position on the board of directors may initiate recall proceedings on that appointment.

OFFICERS

The board of directors, at the January meeting of each year, shall select by majority vote, a chairman, vice-chairman and secretary. All members of the board of directors may not receive compensation for service but are entitled to reimbursement for actual and reasonable expenses incurred in the performance of their duties.

MEETINGS

All meetings shall be held in the Board Room of the Austin County Appraisal District located at 906 East Amelia Street, Bellville, Texas. All meetings conform to Texas Open Meeting Act.

Meetings are held in accordance with the Open Meetings Act and agendas are posted. The Appraisal District office can be reached at 979-865-9124 to get information on the date and time of the next meeting. Special or emergency meetings may be called by the Chairman or a majority of board members.

The time and location of all meetings is subject to change at the call of the chairman.

Notice of meetings shall be posted as required by law, with the Austin County Clerk, at the Austin County Courthouse. A majority of the members shall constitute a quorum. A majority being 5 of the 8 board members.

Meetings shall conform to Robert's Rules of Order Revised, unless otherwise directed by board policy.

An agenda packet containing the agenda, minutes of previous meeting, financial standing and a list of bills payable shall be prepared and mailed/delivered to each board member prior to the meeting. Agendas and previous meeting minutes will be sent to all tax units served by this appraisal district.

No business shall be transacted except that for which an agenda has been duly posted.

As conditions warrant, and in conformity with the exceptions set out in the Open Meetings Act, the Board may recess to an Executive Session, which shall be open to individuals specified by the board. An Executive Session may be called by the board chairman.

The official minutes shall be held by the Chief Appraiser or designated personnel.

BUDGET

Pursuant to Section 6.06 of the Texas Property Tax Code:

- Before June 15 of each year, the Proposed Budget is mailed to all jurisdictions for review.
- A budget hearing is scheduled and all jurisdictions are notified.
- The Board of Directors adopts the Annual Budget before September 15 of each year.
- Any budget surplus over and above the amount designated for reserves is refunded to the jurisdictions.

BOARD OF DIRECTORS

APPOINTMENTS

APPRAISAL REVIEW BOARD

The Appraisal Review Board (ARB) is responsible for the local administrative review of appraisal records. The members of this board are appointed by the Appraisal District Board of Directors. Members serve two-year terms, with a maximum of three consecutive terms. There are typically 5-6 members, at the discretion of the Board of Directors.

ELIGIBILITY

- Can not be related to someone who appraises property for compensation or representing someone for compensation at ARB Hearings.
- Can not be delinquent on property taxes, having known of delinquency for more than sixty (60) days unless the delinquency is current under an installment payment agreement under Section 33.02 or the delinquent taxes are deferred or abated under Section 33.06 or 33.065.
- Can not be an Appraisal District board member, CAD employee, employee of the Texas Comptroller, or member, officer, employee of any tax unit. A prior member of the CAD board or tax unit is permitted.
- Must have resided in the district for at least two preceding years.
- Though representation per school district is preferred, that is not the primary consideration.
- Candidates with a background in real estate and/or law will be weighted as most favorable.

COMPENSATION

Appraisal Review Board members shall receive \$150 per scheduled full day and \$75 per scheduled half day. This is compensation for meetings, hearings and/or training sessions.

DUTIES

The Appraisal Review Board is responsible by statute for the review of the appraisal records, value, exemptions, ownership, etc. and the hearings and determinations of taxpayer protest and tax unit challenges.

Annually, each member must attend a Comptroller's training seminar for a certificate of completion.

At the beginning of service on the Appraisal Review Board, each member must complete the Open Meetings Training and the Public Information Act Training provided by the Office of the Attorney General. Proof of completing this training for another purpose is acceptable.

The appraisal district staff will provide clerical assistance to the Appraisal Review Board.

The Appraisal Review Board will adopt Rules of Procedure regarding their meetings and hearings.

APPOINTMENT OF TEMPORARY MEMBERS

It is of paramount importance that the ARB renders impartial decisions. Section 41.66, Tax Code, requires the board to adopt and, when necessary, implement a policy for the appointment of temporary ARB members in circumstances where communications between one or more

members and third parties have taken place such that Section 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.

The board will not normally appoint temporary ARB members under Section 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. The temporary members are considered full voting members of the ARB until their service ends.

APPOINTMENT OF AUXILIARY MEMBERS

The board, by resolution of a majority of the members, may appoint auxiliary ARB members to hear taxpayer protests before the ARB and to assist the ARB in its duties. The board may appoint the number of auxiliary members it considers appropriate. An auxiliary member is appointed in the same manner and for the same term as an ARB member under Tax Code Section 6.41 and is subject to the same eligibility requirements and restrictions under Tax Code 6.41, 6.411, 6.412 and 6.413.

BOARD OF DIRECTORS

DISTRICT ADMINISTRATION

Chief Appraiser

The Chief Appraiser is the chief administrative officer of the appraisal district office.

The chief appraiser is appointed by the board of directors and serves at the pleasure of the board. The chief appraiser is directly accountable to the board of directors for the effective discharge of all duties and responsibilities. All other personnel are employed by and accountable to the chief appraiser. The chief appraiser may delegate authority to subordinate 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 numerous statutory responsibilities related to the development of appraisal rolls and for the administration of the office. Additionally, the chief appraiser is assigned duties by the board of directors necessary for conduct of board duties and implementation of board policy. The chief appraiser shall:

- Establish a comprehensive program for conduct of all appraisal activities and keep the board informed on the progress of appraisal activities. Chapter 23.
- Develop and implement sound administrative procedures for conduct of all district functions.
- Develop and implement an effective financial management system and provide reports to the board. Section 6.05.
- Develop and implement an effective internal budget development system and prepare a proposed budget by June 15th of each year. Section 6.06.
- Serve as the district's spokesperson in providing information to news media, taxing units and the general public on the operations of the appraisal district and provisions of the Property Tax laws. Gov. Code Section 552.201.
- Prepare the agenda for each board meeting, attend all meetings and provide staff recommendations for all appropriate board actions.
- Consult with the appraisal district legal counsel and, as by board resolution, settle litigation matters.
- Develop and implement a personnel management system for job assignments, personnel evaluations, staff hiring and other personnel related matters. Section 6.05.
- Employ and compensate professional, clerical and other personnel as provided by the budget.
- Appoint members of the Ag Advisory Board with the advice and consent of the board of directors. Section 6.12.
- Serve as the Records Management officer for the District.
- Seek board approval for expenditure of interest earned monies and single priced expenditures exceeding \$5000.
- Attend conventions, conferences, seminars and other meetings, which may be held for the improvement of the District.
- Keep informed on all legislative and rule changes in relation to the business of the District.
- Participate, to the extent required by counsel, to participate in any Property Value Study appeal performed on the behalf of any Austin County school district.
- Submit complete appraisal records of all property to the ARB. Section 25.22.

- Present supplemental records and other items for ARB consideration. Section 25.23.
- Correct records and make reappraisals as ordered by the ARB.
- In September of each odd numbered year, notify all eligible taxing units of their responsibility to appoint a member to the Appraisal District's board of directors.
- Any other duties as described on Page 15 of the Appraisal District Director's Manual published by the Texas Comptroller of Public Accounts and the Property Tax Code.

CHIEF APPRAISER VACANCY, RESIGNATION and/or TERMINATION

To resign in good standing, chief appraiser will submit a written letter of resignation 30 days prior to the intended last day or as stated in a valid individual employment contract, if applicable. A resignation in good standing entitles chief appraiser to payment for accumulated vacation pay and/or any other compensation.

Termination of chief appraiser is at the pleasure of the board of directors. Based on the severity of reason(s), termination may be immediate or up to 30 days notice. Other factors may apply as stated in a valid individual employment contract, if applicable. A detail of severance causes is stated in the District's Employment Manual.

Should a vacancy occur, the board of directors will begin the process of replacement by appointing a search committee consisting of the chairman and three board members. The committee will:

- Develop an advertisement reflecting minimum qualifications and expectations. The Chief Appraiser will assist the board of directors in advertising for replacement;
- Develop a timetable to accept applications, interview and present candidates;
- Publish the advertisement in local publications, with surrounding CADs, and with the Texas Association of Appraisal Districts and Texas Association of Assessing Officers;
- Conduct interviews with the best qualified candidate(s). If necessary, the CAD will house a potential candidate in a nearby hotel;
- Provide a report to the entire board on all candidates and the interviewed candidates stating why they were chosen;
- Make a recommendation to the board for further consideration;

The board, as a whole, will:

- Conduct an interview with the recommended candidate for consideration;
- Vote on the new chief appraiser;
- Negotiate a salary and benefits package or a contract package, if applicable. The board of directors reserves the right to sign a contract after the first 6-month probationary review;
- Appoint an interim chief appraiser if a new chief appraiser has not been determined within 30 days of the prior chief appraiser's departure;

This process may be varied with board action.

QUALIFICATION REQUIREMENTS (Section 5.042, 6.035 and 6.05)

To be eligible to serve as a chief appraiser, a person must hold one of the following professional designations:

- Registered Professional Appraiser (RPA) from the Texas Department of Licensing and Regulation (TDLR);
- MAI from the Appraisal Institute;
- Assessment Administration Specialist from the International Association of Assessing Officers (IAAO);
- Certified Assessment Evaluator from IAAO; or

- Residential Evaluation Specialist from IAAO.

A chief appraiser with a professional designation other than an RPA, must become certified with TDLR as an RPA within five years of appointment as chief appraiser.

Other Qualifications/Requirements:

- A bachelor's degree or an equivalent combination of education, training and experience;
- Six years of appraisal or appraisal district experience, three of which are in a supervisory position;
- Completion of the chief appraiser training program prescribed by Occupations Code Section 1151.164;
- A person is ineligible to serve as chief appraiser if delinquent taxes are owed for more than 60 days after the date that the person knew or should have known that the taxes were owed;
- A person is disqualified from employment if the person is related within the second degree by consanguinity or affinity to a person who appraises property for compensation for use in proceedings under the Tax Code or to a person who represents property owners for compensation in such proceedings in the CAD; and
- Written notice must be given to the Comptroller's office not later than January 1 of each year of the person's eligibility to serve as chief appraiser.