

CARSON COUNTY APPRAISAL DISTRICT

BOARD OF DIRECTORS POLICY

MANUAL

Adopted: March 6, 2013

Amendments:

Amended: December 18, 2013 – Page 19

HB 585 Amends Tax Code Sections 6.05 (c) and (d) effective January 1, 2014: Qualifications for Chief Appraiser

Amended: November 18, 2015 – Page 45

Updated the Board of Director's Complaint Policy

Amended: November 18, 2015 – Page 55

Carrying a Handgun on the CCAD Premises

Amended: March 27, 2018 – Page 5, verbiage; page 10,11,27, Name change; page 31, Chairman change; Page 34, Life Insurance Policy amount change.

Amended: March 23, 2020 –Page 16, County Judge appoints ARB chairman and secretary. Page 36 Change ARB members from 5 to read 3 to 5 members, page 37 ARB consecutive terms, page 41 ARB members may serve consecutive terms, Page 35, Sec 6.04 (e) non-English speaking and wheelchair accessible. Page 15, Limit public comments to 3 minutes during public comments section.

BOARD OF DIRECTORS POLICY MANUAL

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The Appraisal District Director's Manual

Introduction

As an appraisal district director, you participate in governing one of the largest and most progressive property tax systems in the nation. A variety of state laws and rules govern appraisal district operations. The Texas Constitution addresses a number of aspects of property taxation. Article VII, Section 18, specifically requires the Legislature to provide an appraisal system that produces a single appraised value for the taxing units in a county. Article VIII, Section 20, provides that no property may be assessed for ad valorem taxes at a greater value than its fair cash market value. Other constitutional provisions provide for a number of special appraisals and exemptions. Finally, it is the Constitution that authorizes the Legislature to create local governments and provide them with taxing power.

The Property Tax Code (Code) contains most laws enacted by the Texas Legislature that deal with property taxes. First enacted in 1979, the Code was a sweeping revision of Texas Property tax laws. It created appraisal districts, the State Property Tax Board (SPTB) and the modern framework for property tax administration.

In 1991, the SPTB was abolished and its responsibilities were transferred to the Comptroller. The Comptroller has statutory authority to establish minimum standards for the administration and operation of appraisal districts. The Comptroller is required to conduct studies to report on appraisal district levels of appraisal and may conduct reviews and performance audits of appraisal district under certain conditions.

The chief appraiser and the appraisal district board of directors are responsible for ensuring that an appraisal district conducts its operations in a fair and efficient manner. As government officials, directors must be responsive to the public and be aware of the laws and principles that apply to their office. This manual is intended to familiarize you with many of these laws and principles.

Common abbreviations used in this manual are:

- ARB - appraisal review board
- CAD - county appraisal district
- TAC - tax assessor-collector

In 1982 the Carson County Appraisal District was formed. It is located in Panhandle, Texas at 102 South Main Street. There is a six member board of directors. The appraisal district serves nine taxing entities. These entities are: Carson County, Panhandle Groundwater Conservation District, City of Panhandle, City of White Deer, City of Groom, Town of Skellytown, Panhandle ISD, White Deer ISD, the Groom ISD.

MISSION STATEMENT

It is the mission of the District Board of Directors to establish general policies in keeping with the requirements of state law and adherence to the dictates of the Texas Property Tax Code (hereafter referred to as Tax Code). It is charged with the responsibility to provide uniform and equal appraisal of all property within its boundaries and to develop an annual appraisal roll for use by the taxing jurisdictions.

GENERAL INFORMATION

The Carson Appraisal District (hereafter referred to as District) is a political subdivision of the State of Texas created pursuant to Subtitle B, Chapter 6, Subchapter A, of the Tax Code. Its boundaries are the same as the Carson County boundaries. Small portions of the Groom ISD are located within the boundaries of Donley, Armstrong, and Gray Counties and are appraised by those Appraisal Districts. A portion of White Deer ISD is located within the boundaries of Gray County and is appraised by that Appraisal District.

The costs of appraisal district operations are shared by the various taxing entities participating in the District. Each entity's allocation is based on its tax levy relative to total tax levy of all the participating taxing entities. Payments are due before the first day of each calendar quarter.

A majority of the taxing entities entitled to vote in the selection of the Board of Directors (hereafter referred to as Board) have the authority to veto the District's budget and any other action of the Board of Directors.

ORGANIZATION

As pursuant to Sec 6.04 (e) of Property Tax Code. The board does prepare and maintain a written plan that describes how a person who does not speak English or who has a physical, mental, or developmental disability may be provided reasonable access to the board.

Note: This facility is wheelchair accessible and accessible parking spaces are available. Requests for accommodations for persons with disabilities, special assistance or interpretive services must be made at least 48 hours prior to the scheduled time of meeting.

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SELECTION OF DIRECTORS

Section 6.03 of the Tax Code establishes the selection process for Appraisal District Directors. Members of the Board are selected by certain taxing entities participating in the district. An option of the Tax Code (Sec. 6.031) allows three-fourths of the voting entities to increase the number of directors, or change the method or procedure for appointing the members. Code Sec. 6.034 also allows for optional staggered terms. In 1989 the Board of Directors passed a resolution changing the method of selection of appraisal district board of directors and allowing the board to have staggered terms.

Before October 30, or as soon thereafter as possible, the chief appraiser will send notice for selection of nominations to the governing bodies of each of the participating taxing units. Each voting unit may nominate one candidate to be filled by December 15.

Representation on the Board of Directors is as follows:

Carson County, Panhandle ISD, and the City of Panhandle will appoint one (1) member to the Board working together to make their selection. This appointment is made in even numbered years.

White Deer ISD, City of White Deer, and Panhandle Ground Water Conservation District will appoint one (1) member with the districts working together to make their selection. This appointment is made in even numbered years.

White Deer ISD and the Town of Skellytown will appoint one (1) member with the districts working together to make their selection. This appointment is made in odd numbered years.

Groom I.S.D. and The City of Groom will appoint one (1) member with the districts working together to make their selection. This appointment is made in odd numbered years.

Carson County, Panhandle I.S.D., and the City of Panhandle will appoint one (1) member with the districts working together to make their selection. This appointment is made in odd numbered years.

Section 6.03 of the Tax Code was amended to provide that if the county assessor-collector is not appointed to the board, the county assessor-collector serves as a non-voting director.

OATH OF OFFICE REQUIREMENTS

A newly selected board must be properly sworn into office and select officers. The Texas Constitution requires each director to sign a statement and take an oath of office before beginning a term. January 1 of the year in which the term begins is the earliest date the oath may be taken. No official board actions can be taken until the statements and oaths of office are administered.

The board member must sign a constitutionally prescribed statement that is found on the Secretary of State's website as Form 2201. The appraisal district retains this statement at the office. The director signs this statement before the oath of office is administered. The oath of office must be signed and notarized, as well as administered verbally. This form is also found on the Secretary of State's website as Form 2204. The Chief appraiser may also ask for a request for nomination to the board of directors. The appraisal district uses the following forms.

REQUEST FOR NOMINATION TO THE BOARD OF DIRECTOR'S

Name: _____

Address: _____

Phone Number: _____

Cell Number: _____

Email Address: _____

I, _____ would like to be considered as a nominee to serve as a Board of Director for the Carson County Appraisal District. I understand that I must take the Open Meetings and Open Records training within 90 days of taking office and have read and signed the eligibility and responsibility requirements and qualify for the position.

Other background information that would qualify me for consideration is:

Signature

Date

BOARD OF DIRECTORS ELIGIBILITY & RESPONSIBILITIES

A board of six directors governs the District. Board members must meet the following eligibility requirements, as well as any additional requirements set out in the Tax Code or the Comptroller's publication *Appraisal District Director's Manual*.

- To be eligible to serve on the board, an individual must be a resident of the district and must have resided in the district for at least two years immediately preceding the date of appointment.
- An employee of a taxing entity participating in the appraisal district is not eligible to serve unless the individual is also a member of the governing body or an elected official of a taxing entity participating in the appraisal district.
- Section 6.035 of the Tax Code bars a board member from serving if the member is related to a person who operates for compensation as a tax agent or a property tax appraiser in the appraisal district.
- Section 6.035 of the Tax Code bars a board member from serving if they contract with the appraisal district, or if they contract on a tax-related matter with a taxing entity served by the appraisal district, or if they have a substantial interest in a business that contracts with the appraisal district or a taxing entity served by the appraisal district.
- Owing delinquent property taxes disqualifies a person from serving on the CAD Board, Appraisal Review Board, or as Chief Appraiser. Disqualification takes place when a 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. This disqualification 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.

I certify that I am in compliance with above requirements.

Signature: _____ Date: _____



THE STATE OF TEXAS

Statement of Elected/Appointed Officer

(Please type or print legibly)

I _____ do solemnly swear (or affirm) that I have not directly or indirectly paid, offered, promised to pay, contributed, or promised to contribute any money or thing of value, or promised any public office or employment for the giving or withholding of a vote at the election at which I was elected or as a reward to secure my appointment or confirmation, whichever the case may be, so help me God.

Affiant Signature

Printed Name

Board of Directors

Position to Which Elected/Appointed

Carson

City and/or County

SWORN TO and subscribed before me by affiant on this _____ day of _____,
20____.

**Signature of Person Authorized to Administer
Oaths/Affidavits**

(Seal)

Beverly Casselberry

Printed Name

Chief Appraiser

Title

In the name and by the authority of

The State of Texas

OATH OF OFFICE

I, _____, do solemnly swear (or affirm), that I will faithfully execute the duties of the office of the CARSON COUNTY APPRAISAL DISTRICT BOARD OF DIRECTOR'S of the State of Texas, and will to the best of my ability preserve, protect, and defend the Constitution and laws of the United States and of this State, so help me God.

Affiant

SWORN TO and subscribed before me by affiant on this _____ day of _____, _____.

Signature of Person Administering Oath

Beverly Casselberry, Chief Appraiser

TERM OF OFFICE

Members of the Board of Directors will serve two-year terms with two (2) members coming on in even numbered years and three (3) coming on in odd numbered years.

VACANCIES ON THE BOARD

Section 6.03 of the Tax Code provides that in the event of a vacancy on the Board, the governing body of the taxing entity or entities that appointed the person who vacated the position shall appoint a new director.

OFFICERS OF THE BOARD

The officers of the Board shall consist of a chairman and secretary who shall be selected by majority vote at the first regular meeting of each year. In the event of a vacancy of office, the office is filled at the first regular meeting following the vacancy.

The duties of the chairman shall include:

- Presiding at Board meetings.
- Appointing committee members unless otherwise instructed by the Board.
- Signing all legal instruments requiring Board signature.
- Performing legal duties as required by state statute.
- Any other functions as designated by the Board of Directors.

The chairman may vote on any matter coming before the Board of Directors except as prohibited by statute.

The duties of the Secretary shall include:

- Presiding at meetings in absence of the chairman.
- Any other functions as designated by the Board of Directors.
- Meeting statutory notice requirements, i.e., delivering written notice to the presiding officer of the governing body of each taxing entity participating in the district of the date, time, and place for the public hearing to consider the district budget.

COMPENSATION

Members of the Board may not receive compensation for service on the Board, but are entitled to reimbursement for actual and necessary expenses incurred in the performance of their duties as provided by the budget adopted by the Board.

OPEN MEETINGS AND OPEN RECORDS TRAINING

The board of directors for the Carson County Appraisal District is required to complete a training course on the Open Meetings Act and the Open Records Act no later than the 90th day after taking the oath of office. The courses are offered by the Office of the Attorney General. The website is: www.oag.state.tx.us. There is also a DVD available at the appraisal office if the member does not have access to the internet.

MEETINGS

All meetings of the Board shall be held in the boardroom of the appraisal district located at 102 S. Main Street, Panhandle, Texas unless a different location is designated by Board action and in the notice of meeting. Meeting shall start promptly at the appointed hour or as soon thereafter as a quorum is present.

An agenda packet outlining the agenda and providing support information shall be prepared by the Chief Appraiser or a designated employee and shall be mailed or delivered to the members prior to each regular Board meeting. The packet shall include the minutes of the previous meeting.

The Chief Appraiser shall hold the official minutes of all meetings.

Notice of Meetings

Notices of meetings shall be posted as required by law. The notices shall include the date, hour and place of the meeting, as well as the subjects to be discussed. All notices for regular and called meetings will be posted at least 72 hours before the meeting. Notice of emergency meetings will be posted at least two hours before the meeting. If members of the media have requested notification by telephone or other electronic means of any emergency meetings, the board must do so. No business shall be transacted at the meeting except that for which the meeting is called.

Quorum for Meetings

A majority of the members of the Board shall constitute a quorum for the transaction of official business. There are six board members including the Tax Assessor-Collector, therefore, four board members constitute a quorum.

Emergency Meetings

The board may call emergency meetings only when the reason for the meeting is to respond to an imminent threat to public health and safety or to a "reasonably unforeseeable" situation demanding immediate action. The "reasonably unforeseeable" situation must be one not within the control of the directors and one that could not have been anticipated.

The district court may review the reason the board gives in its emergency meeting notice. If the court finds the reason was not a valid emergency, the court may invalidate any action the board takes during that meeting.

Executive Sessions

To hold an "executive" or closed session, the board must give notice of the meeting as required above. The notice must include the subject of the closed session as permitted by law. A quorum must be present at the meeting, and the board must convene in an open meeting before starting the closed session. The chair must announce the section of the Open Meetings Act that authorizes closing the meeting and the topic to be discussed and then may close the meeting.

The board should carefully consider which persons it will allow to attend an executive session. The Act permits members of the board to meet, but does not state who, besides members, may be included. Generally, the board should admit only those persons whose attendance is necessary to the specific

purpose of the executive session.

An executive session may be held for the following reasons:

- To consult with an attorney about pending or contemplated court cases, settlement offers or other matters covered by the attorney-client privilege;
- To discuss leasing or acquiring real property, the value of real property or contracts for gifts or donations to the board, if making the discussions public would have an adverse effect on the board's negotiating position; or
- To discuss individual personnel matters. The reason for closing this type of meeting is to protect the reputation of the employee. The employee to be discussed has a right to request that the meeting be open. In this case, the board may not hold an executive session. Because the reason is to protect individuals, the board may not close a meeting to discuss general personnel matters, such as employee salaries.

The board must keep either a "certified agenda" or a tape recording of each closed session. The certified agenda must include the chair's announcement of the beginning and end of the session, show the time and date, state the subjects of the discussion and record any further action taken. All written meeting minutes of the closed session and the tape recording of the closed session will be kept in a sealed envelope with the date and time of the closed meeting at the appraisal office.

The board may not take any official action during a closed session. All official actions must be taken in an open meeting.

PUBLIC ACCESS TO THE BOARD OF DIRECTOR'S

If any member of the public wishes to file a complaint, submit comments or recommendations with the Board of Directors for Carson Count Appraisal District concerning the operations of the appraisal office or any other function over which the Board has responsibility, he or she may do so. Written correspondence to the chairperson of the Board outlining any complaint or concern should be delivered to the Chief Appraiser at the appraisal district office ten (10) days prior to the meeting date of the board. The Chief Appraiser will deliver the written correspondence to the Board Members. The issues of such complaints or commentary will be discussed by the Board at the next scheduled public meeting, and public testimony will be invited. Pursuant to Section 6.04 (g) Texas Property Tax Code the Board of Directors shall notify the parties to any complaint concerning its status on a quarterly basis until final disposition of the matter.

Further if any member of the public wishes to appear and speak at a board meeting concerning the operations of the appraisal office or any other function over which the Board has responsibility, there is an agenda item set aside for this. According to HB 2840 and the BOD policy, all public comments including agenda item comments will be made under "Public Comments" section. The board will listen to the taxpayer. A time limit of 3 minutes maximum for each person. No action can be taken by the board at this time. If the taxpayer wishes to be put on the agenda for the next meeting, they must follow the steps above.

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

AUTHORITY & FUNCTIONS

The Board shall establish general policies in keeping with the requirements of state law. Members of the Board shall have authority only when acting as a Board legally in session. The Board shall not be bound in any way by any statement or action on the part of any individual member except when such statement or action is in pursuance of specific instructions of the Board.

Primary Responsibilities of the Board

1. **ESTABLISH AN OFFICE.** The appraisal district office houses the administrative center of the appraisal district where the chief appraiser and staff appraisers work and where maps and records reside. Most appraisal districts operate an independent office, but a district can choose to contract with a private appraisal firm to perform appraisal activities.
2. **HIRE A CHIEF APPRAISER.** The chief appraiser heads the appraisal district office. The board is free to select anyone for the position, and the board and the chief appraiser negotiate the terms of employment.
3. **APPOINT AN APPRAISAL REVIEW BOARD (ARB).** The ARB reviews appraisal records and hears protests and challenges regarding the records. ARB members may not serve on the appraisal district board or be employees or officers of the Comptroller's office, the appraisal district, or a taxing unit, must never have served on a board of directors for a taxing unit that is served by this county. ARB members are now required by law to attend a training seminar each year. The County Judge is now required to appoint the chairman and secretary of the ARB.
4. **ADOPT A BUDGET.** The appraisal district budget establishes financial guidelines for the appraisal district office. By June 15, the chief appraiser gives the board a preliminary budget to review. By September 15, the board must adopt a final budget and notify taxing units about the decision. If governing bodies of a majority of the voting taxing units adopt resolutions disapproving a budget and file them with the secretary of the board within 30 days after budget adoption, the budget does not take effect and the board must adopt a new budget.
5. **PROVIDE FOR NECESSARY SERVICES.** Contractual agreements are an important part of appraisal district operations. Through contracts, the district may get appraisal services, computer services, legal services, certain supplies, bank services, maps, and aerial photography. Many contractual activities require districts to have written bidding policies.
6. **MAKE GENERAL POLICY FOR THE DISTRICT.** Clear policies are essential to the smooth operation of an appraisal district. Some policies respond to legal requirements in the Property Tax Code, such as a policy for procedures at budget hearings. Many policies cover situations not addressed in the laws or rules, such as policies for handling taxpayer complaints.
7. **BIENNIALLY DEVELOP A WRITTEN REAPPRAISAL PLAN.** Biennially develop written plan for the periodic reappraisal of all property within the district's boundaries.

8. PROVIDE CONSENT ON APPOINTMENT OF AG ADVISORY BOARD. The Board of Directors provide advice and consent to the chief appraiser concerning the appointment of an agricultural appraisal advisory board and determine the number of members to that advisory board.

Statutory Functions of the Board

In accordance with Chapter 6 of the Texas Property Tax Code, the Board of Directors has the statutory duty to:

1. Establish an appraisal office in the county Sec 6.05(a);
2. Responsible for notifying all taxing units of a vacancy on the board and for selecting a replacement from nominees submitted Sec 6.03(1);
3. Change the number of directors or method of selecting directors, or both, if all voting units agree Sec 6.031 (a);
4. Elects from its members a chair and secretary at its first meeting of the calendar year Sec 6.04(a);
5. May contract with an appraisal office in another district or with a taxing unit in the district to perform the duties of the appraisal office for the district Sec 6.05(b);
6. Appoint the chief appraiser Sec 6.05(c);
7. Provide certain written policies Sec 6.04(d), (e), (f) and (g);
8. Adopt an annual operating budget by September 15, annually, and hold a public hearing on the proposed operating budget before adoption Sec 6.06(b). Public notice must be given at least 10 days prior to the public hearing by publishing a budget summary in a newspaper of general circulation within the county Sec 6.062(a);
9. Amend the approved operating budget after giving notice to the taxing units Sec 6.06(c);
10. Adopt a new operating budget within 30 days after its budget is disapproved by the taxing units Sec 6.06(b);
11. Develop a biennially written plan for the periodic reappraisal of all property within the boundaries of the district and to hold a public hearing to consider the proposed plan Sec 6.05(i);
12. Authorize the chief appraiser to disburse appraisal district funds Sec 6.06(f);
13. Refund any unencumbered surplus of taxing unit's funds paid in during the year Sec 6.06(j);
14. Give its advise and consent to the chief appraiser's appointments to the agricultural advisory board Sec 6.12(a);
15. Must comply with records retention laws for the preservation, microfilming, destruction or other disposition of records Sec 6.13;
16. May change its fiscal year with the agreement of 3/4 of the taxing units Sec 6.06(i);
17. May adopt staggered terms with the agreement of 3/4 of the taxing units Sec 6.034(a);
18. Designate the district depository at least once every 2 years Sec 6.09(c);
19. Appoint appraisal review board members and may change the number of members Sec 6.41(b) and (d); remove appraisal review board members for violations of law or policy Sec 6.41(f);
20. May contract with a private appraisal firm to perform appraisal services, subject to approval by the chief appraiser Sec 25.01(b);
21. Purchase or lease real property or construct improvements necessary for an appraisal office with the approval of 3/4 of the taxing units Sec 6.051(a);
22. Convey real property owned by the district, with 3/4 approval of the taxing units Sec 6.051(c);
23. Have an annual financial audit conducted by an independent certified public accountant and deliver a copy to the taxing units Sec 6.063;
24. Authorize, by resolution, certain actions of the chief appraiser concerning appraisal district finances or administration Sec 6.06(f);
25. Approve the chief appraiser's request to appeal an appraisal review board order to district court

Sec 42.02.

OTHER STATUTORY DUTIES

The Board shall perform other duties as specified by state statutes.

In addition to the specific statutory duties that are described above, the Board shall:

- Require and evaluate reports by the Chief Appraiser concerning the operations and financial status of the District.
- Yearly evaluate the performance of the Chief Appraiser.
- Require the development and adoption of District policies for the sound financial management of District funds. The Board of Directors shall adopt by official action an Investment Policy in accordance with Chapter 6 of the Texas Property Tax Code. Sections 2256.003 through 2256.006 of the Government Code, Article 2529, Article 2544, Article 2546, Article 2546a, Article 2548a, Article 2549 and Article 2558 of Vernon's Ann. Civ. St.
- The Board shall implement a fixed asset capitalization policy whereby property purchases and major repairs and renewals costing in excess of \$1,000 are capitalized and those costing less than \$1,000 are expensed.
- The Board shall establish and periodically review a fund reserve for contingencies.
- In the event the District's functions are assumed by a different agency or the District ceases to operate as an independent agency for any reason, the board shall allocate assets of the District toward securing the unfunded liability of the District's Lincoln Life Retirement System plan.
- Assist in presenting to the public the needs and progress of the District.
- Consider and act on policies for the District. Such policies may be initiated by the Chief Appraiser or by members of the Board.
- Select District legal counsel and authorize appropriate compensation from the District budget.
- Approve all contracts as required by law.
- Perform other duties as required to govern the District as permitted by law.

LIMITED APPRAISAL AUTHORITY

The board's authority over appraisals is limited. The board does not appraise property or review values on individual properties. The law assigns these tasks to the chief appraiser and the appraisal review board, respectively.

The board has no authority to review appraisal review board decisions. The board has no business reviewing exemptions, qualifications for special appraisal or taxability determinations.

The board does have some authority over appraisal policy through its duties to contract, budget and reappraisal plans. Through its contracting authority, the board determines how appraisals are performed – through in-house appraisal, a private appraisal firm or both. The district's operating budget

reflects the board's decisions on handling appraisal. The board of directors also exercises its influence when it works with the chief appraiser to develop its biennial plan for periodic reappraisal of all property in the district.

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

DISAPPROVAL OF BOARD ACTIONS

Although board members may have been elected by specific voting taxing units, each director serves all taxing units in the appraisal district. At times, the board may take an action with which the majority of voting taxing units may disagree.

A majority of voting taxing units may veto any action by the board of directors. In addition, a majority of voting taxing units may veto the board's budget.

To veto a board action, the governing bodies of a majority of voting taxing units must adopt resolutions disapproving the action. The voting taxing units must file the resolutions with the board's secretary within 15 days after the action is taken. The board action is revoked effective the day after the day on which the required number of resolutions is timely filed.

To veto the board's budget, the governing bodies of a majority of voting taxing units must file the resolutions with the board secretary within 30 days of the budget adoption. The budget then does not take effect. The directors have 30 days after the disapproval date to adopt a new budget.

DISTRICT ADMINISTRATION

The Chief Appraiser is the chief administrative officer of the appraisal district office. The Board of Directors appoints the Chief Appraiser. The Chief Appraiser is directly accountable to the Board and employees of the district are directly accountable to the Chief Appraiser. The Chief Appraiser may delegate authority to subordinate employees.

DUTIES & RESPONSIBILITIES

The Chief Appraiser coordinates and implements the goals and objectives established by Board policy, provisions of the 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 the administration of the appraisal office. Additionally, the Chief Appraiser is assigned duties by the Board necessary for the conduct of Board duties and implementation of Board policy. The Chief Appraisal shall:

- A. Establish a comprehensive program for the conduct of all appraisal activities and keep the Board informed on the progress of appraisal activities.
- B. Develop and implement sound administrative procedures for the conduct of all District functions.
- C. Develop and implement an effective financial management system and provide reports to the

Board to allow evaluation of the District's fiscal affairs.

- D. Develop and implement an effective internal budget development system and prepare a proposed budget by June 15 of each year.
- E. Serve as the District's spokesperson in providing information to news media, taxing entities, and the general public on the operations of the District and provisions of the property tax laws.
- F. Prepare the Agenda for each Board meeting, attend all meetings, and provide staff recommendations for all appropriate Board actions.
- G. In consultation with the District legal counsel, provide information on litigation matters.
- H. Develop and implement a personnel management system for job assignments, personnel evaluations, staff hiring, periodic salary surveys and classification studies, and other personnel related matters.
- I. Employ and compensate professional, clerical and other personnel as provided by the budget.
- J. In accordance with Sec. 6.12 (a) of the Tax Code, the Chief Appraiser shall appoint, with the advice and consent of the board of directors, an Agricultural Advisory Board, composed of three or more members.
- K. Review appraisal adjustments or changes involving properties of employees of the District.

SELECTION OF A CHIEF APPRAISER

As provided by State Law, the Board selects the Chief Appraiser. The Chief Appraiser manages and directs the operations of the CAD. The Board does not participate in the appraisal function itself nor does the Board direct the activities of CAD employees. CAD employees work under the supervision of the Chief Appraiser, who is responsible for hiring and terminating employees. However, on occasion, the Board may be compelled to directly take up issues related to CAD personnel if those issues relate to alleged violations of civil rights or threatened litigation.

Qualifications for Chief Appraiser

1. Must be registered with Texas Department of License and Regulations as a registered professional appraiser (RPA) and become certified not later than the fifth anniversary date of the person's original registration or the date the person is appointed to serve as chief appraiser, or the person must possess an Assessment Administration Specialist (AAS), Certified Assessment Evaluator (CAE), or Residential Evaluation Specialist (RES) professional designation from the International Association of Assessing Officers (IAAO).

In counties with populations of 100,000 or less, if the chief appraiser is not eligible, but is classified as a Class III appraiser under Texas Department of Licensing and Regulation (TDLR), the chief appraiser may serve until January 1, 2016 (unless other deadlines exist).

Section 6.05 (c) states that "a chief appraiser who is not eligible to be appointed to serve as chief appraiser may not perform an action authorized or required by law to be performed by a chief appraiser, including the preparation, certification, or submission of any part of the appraisal roll. Because of this provision, it is incumbent that the board ensures that the chief appraiser is eligible.

The chief appraiser is required to notify the Comptroller by January 1 of each year in writing concerning his or her eligibility on a form that is provided by the Comptroller's office.

2. Must be able to work with the public well and have administrative abilities.
3. Must be able to perform the duties listed in the written job description for Chief Appraiser.

Procedures for Hiring a Chief Appraiser

1. The Board of Directors may consider hiring the Chief Appraiser in-house.
2. The Board of Directors may send out notification of a job opening for Chief Appraiser to Appraisal Districts in the area or statewide.
3. The Board of Directors may send notification to the professional organizations, TAAO and TAAD for printing in their publications as well as local newspapers.
4. The Board of Directors will post notification at the appraisal office in Carson County.
5. The Board of Directors will review all applications and call any applicants for an interview with the Board.
6. After all interviews the Board will make a decision on the most qualified applicant and notify that person as well as the others who applied.

Disqualifications of a Chief Appraiser

Owing delinquent property taxes disqualifies a person from serving as chief appraiser. A person is ineligible to be appointed as a chief appraiser if he or she 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 disqualification 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.

A person is also disqualified from employment as the chief appraiser 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 before the appraisal district's appraisal review board or who represents property owners for compensation before the appraisal district's appraisal review board.

A chief appraiser who remains employed knowing he or she is related in this manner to an appraiser or tax representative commits a Class B Misdemeanor.

The chief appraiser is required by law to register with the Texas Department of Licensing and Regulation (TDLR) and have attained or be working toward a Registered Professional Appraiser (RPA) designation and complete the Chief Appraiser Training Program as stated in the Occupations Code 1151.164 effective 6/18/2005.

Principal Duties and Responsibilities of the Chief Appraiser

- Provide management function of office procedures.
- Discover, list, and value all personal property within the district.
- Assist appraiser with appraisal of real estate.
- Attend tax schools, meetings, and conferences.
- Prepare budget for appraisal district.

- Responsible for all appraisal values from industrial firm and local appraiser.
- Participation in appraisal review board proceedings.
- Responsible for producing values for all taxing units.
- Calculate and publish "effective tax rate" for all contracted taxing units.
- Responsibility of compliance with all laws in reference to appraiser/collector functions.
- Responsible for contracting on behalf of the district for industrial/mineral appraising and collections.
- Preparation of agenda and minutes of Carson County Board of Directors meetings.
- Supervise and evaluate performance of subordinate personnel.
- See to the preparation of the tax roll and tax collection of all contracted taxing units.
- See to the preparation of all required State Comptroller reports.
- Administration of exemptions, renditions, and special CCAD procedures.
- Records Management Officer (RMO)
- Responsible for notifying property owners of certain actions regarding their rights and tax liability.
- Staffing of the Carson County Appraisal District.
- Responsible for "Election of Appraisal District Directors".

Evaluation of Chief Appraiser

The Board shall conduct a written yearly evaluation of the Chief Appraiser. More frequent evaluations may be conducted if the Board deems additional evaluations advisable, for any reason. The Board shall determine both the format and procedures for the evaluation of the Chief Appraiser.

At a minimum, the evaluation will denote areas of strength, weaknesses and what, if any, corrective action is required on the part of the Chief Appraiser. The Board shall communicate the outcome of the evaluation to the Chief Appraiser, in writing. The Chief Appraiser shall maintain the personnel file resulting from Board Evaluations.

Chief Appraiser, CAD Offices and Open Government

The Chief Appraiser is responsible for insuring that Board records and general CAD records which are open to the public may be easily and promptly accessed by the public. The Chief Appraiser is responsible for instructing CAD staff in matters related to Open Government and how to facilitate public access to CAD records.

Prior to the Chief Appraiser withholding any documents from the public or releasing any documents which may be confidential by law, for example personnel records, the Chief Appraiser will consult with legal counsel experienced in dealing with issues related to open government.

The position of Chief Appraiser for Carson CAD is responsible for training and development of a comprehensive records retention system and filing it with the Texas State Library as required by Local government Code Section 203.041(a).

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 last day of employment. The Chief Appraiser will assist the board of directors in advertising for a replacement. A resignation in good standing entitles chief appraiser to payment for accumulated

vacation pay and/or any other compensation determined valid by the board.

Termination of chief appraiser is at the pleasure of the board of directors. Based on the severity of reasons, termination may be immediate or up to 30 days' notice.

In the event of a vacancy, the board of directors will begin the process of hiring a new chief appraiser.

1. Develop an advertisement reflecting minimum expected qualifications, expectations.
2. Develop a timetable to accept applications, interview and present candidates.
3. Publish advertisement in local publications, surrounding counties and with the Texas Association of Appraisal Districts and Texas Association of Assessing Officers.
4. The chief appraiser may help to determine the best qualified applicants.
5. The board will then conduct an interview with the chosen candidates for consideration.
6. The board will vote on the new chief appraiser and negotiate a contract package. The board of directors reserves the right to sign a contract after the first 6 month probationary review.
7. If a new chief appraiser has not been determined within 30 days of the prior chief appraiser's departure, an interim chief appraiser shall be appointed.

This process may be varied with board action.

Relationship with the Chief Appraiser

The board of directors must be fully informed of appraisal district operations by reports from the chief appraiser. Open communication between the chief appraiser and the board is important. The chief appraiser must know about the board's goals and policies to implement them. The directors should know about the district's operations to ensure that the chief appraiser is implementing their policies and working to achieve their goals.

Normally, the board will direct the chief appraiser to handle preparations for board meetings, including notifying members, setting the agenda, posting open meetings notices and sending information to members.

APPROVAL OF THE BUDGET

(Sec. 6.06 and 6.062 of the Tax Code) The Board shall consider and adopt an annual budget by September 15th of each year. The budget may not be adopted until written notice is given to the taxing entities and the Board has conducted a public hearing on the proposed budget.

BUDGET PROCESS

1. Chief appraiser shall prepare the budget and present it to the Board and taxing units as a preliminary budget by June 15.
2. Budget shall include a proposed salary for each position, all benefits exposed, each proposed expenditure, and an estimated allocation for each taxing unit.
3. Written notice of a public hearing shall be presented to the presiding officer of each taxing unit

not later than the 10th day before the hearing and shall include date, time and place of the hearing.

4. Notice of public hearing shall be published in local newspapers not later than the 10th day before the hearing. It shall be a quarter-page ad and may not be placed in the legal notices or classified sections of the newspaper. It shall include the total proposed budget, amount of increase over current year, and the number of employees compensated.
5. Before September 15 the Board shall complete hearings, make amendments to proposed budget, and as a separate line item on the agenda, approve the budget.
6. Governing Bodies have the option to disapprove the proposed budget by majority vote of taxing units entitled to vote on Board members. Taxing units must notify the Secretary of the Board within 30 days of the date of the Boards' approval of the proposed budget.
7. The Board must adopt a new proposed budget within 30 days of the disapproval. Whether a new budget publication is required before the hearing to adopt a new budget is unclear. Advice from legal counsel should be requested.
8. The Board may amend the approved budget at any time, but the secretary of the board must deliver a written copy of the proposed amendment to the presiding officer of the governing bodies not later than the 30th day before the date the board acts on it.

BUDGET NOTICE REQUIREMENTS

Comptroller Rule 9.3048 sets out the content of the notice. The notice must state where and when the public hearing will be held, the total amount of the proposed budget, the amount the proposed budget is increased from the current year, the number of employees compensated under the proposed budget. The notice must also state the name, address and telephone number of the appraisal district and, at the chief appraiser's option, a statement explaining any significant differences between the current and the proposed budgets. The notice must also state that the appraisal district is supported solely by payments from taxing units in the appraisal district. In addition, the notice must contain the following statement:

"If approved by the appraisal district board of directors at the public hearing, this proposed budget will take effect automatically unless disapproved by the governing bodies of the county, school districts and cities served by the appraisal district. A copy of the proposed budget is available for public inspection in the office of each of those governing bodies".

Carson CAD uses the Comptroller's form 50-196 "Notice of Public Hearing on Budget" to publish in the newspaper.

The board of directors may amend the approved budget if the board's secretary delivers to the presiding officer of each taxing unit's governing body a written copy of the amendment proposal. The secretary must deliver this notice at least 30 days before the date the board intends to act on the amendment.

Voting taxing units may disapprove a budget amendment under the general authority given to taxing units to disapprove a board action. Voting taxing units must file disapproval resolutions with the board's secretary by majority of the voting taxing units within 15 days of the amendment's adoption.

Each taxing unit must pay its share of the budget in four equal installments, due at the end of each calendar quarter (December 31, March 31, June 30 and September 30). The first payment is due before January 1 of the year in which the budget takes effect. A taxing unit's governing body and the chief appraiser, however, may agree on a different method of payment.

If a taxing unit does not pay on time, the payment becomes delinquent and incurs a penalty of 5 percent of the payment amount. Interest accrues at an annual rate of 10 percent. The appraisal district has no authority to waive or rescind the penalty and interest imposed on a delinquent payment.

If the budget is amended, any change in the amount of a unit's cost allocation is apportioned among the payments remaining.

ALLOCATING AN APPRAISAL DISTRICT'S COSTS

Each participating taxing unit pays a share of the appraisal district budget. Section 6.06(d) of the Code specifies how to determine each unit's share. The appraisal district's costs for assessing or collecting taxes under contract with taxing unit(s) may not be included in the district's budget for the appraisal operations. The formula for calculating a taxing unit's share of the budget is:

$$\frac{\text{Unit's Tax Levy}}{\text{Total Tax Levy of All Units}} = \text{Unit's Fractional Share}$$

The chief appraiser calculates the unit's share by dividing the current taxes levied by the unit on property in the appraisal district by the current total taxes levied by all taxing units on property in the district. The resulting fraction is multiplied by the total dollar amount of the budget. Only the taxes imposed by a unit on property in an appraisal district are used to calculate the unit's allocation in the district.

A school district may have annexed property from another school district in another county for state funding purposes. The school district pays to each appraisal district in which it has territory, based on the amount of taxes levied on the property in the territory.

CHANGING THE ALLOCATION METHOD

Either the board or the participating units may change the statutory allocation method. The board of directors may do so by passing a resolution making the change and delivering copies to the participating taxing units after June 15 and before August 15. The change takes effect if no taxing unit files a resolution opposing it. If any taxing unit that participates in the district adopts a resolution opposing the change and files the document with the board prior to September 1, the change cannot take effect. If a board proposal is rejected, the board shall notify, in writing, each taxing unit before September 15.

Voting taxing units may also change the method of allocating payment. To make the change, the governing bodies of three-fourths of the voting taxing units must adopt appropriate resolutions and file them with the chief appraiser after April 30 and before May 15.

A change in allocation method made by either the directors or by the voting taxing units remains in effect until changed or rescinded by resolution of a majority of the governing bodies of voting taxing units.

POLICY FOR REFUNDING EXCESS FUNDS

The Carson County Appraisal District has an independent audit each year, which is approved by the Board of Director's. If there are any excess funds, the board may adopt a resolution to retain up to \$10,000 each year in order to maintain an unobligated fund balance of not more than \$37,000. This is the amount that was established and distributed to the appraisal district in 1981 upon creation of the appraisal district. The taxing units have 30 days to disapprove the resolution in written form. If the majority of the taxing units disapprove the resolution to retain a specified amount, then those funds are returned to the taxing units along with any other excess funds, including any rendition penalties, interest, appraisal card sales, and map sales, based on the percentage of their levy.

FINANCIAL AUDIT

(Sec. 6.063 of the Tax Code) The Board shall contract for an annual audit by an independent certified public accountant. A copy of an audit report shall be delivered to the presiding officers of all taxing entities participating in the District.

DESIGNATION OF DEPOSITORY

(Sec. 6.09 of the Tax Code). The Board shall solicit bids for the district depository at least once every two years and shall designate the financial 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. Funds may be invested in accordance with Government Code Chapter 2256, which addresses authorized investments for Texas governmental entities. The Board and the Depository may agree to extend a depository contract for one additional two-year period.

Funds to be invested in:

- a. Fully collateralized Certificates of Deposit as defined within the Bank Depository Contract,
- b. Fully insured Certificates of Deposit,
- c. Obligations of the United States Government, its agencies and instrumentalities and,
- d. Direct obligations of the State of Texas or its agencies,
- e. Insured certificates of deposit are to be insured by the FDIC or appropriate private insurance coverage as specified on certificates in excess of \$250,000.

All such investments without regard to type shall be consistent with State and Federal laws pertaining to the investment of public funds.

LETTER FOR DEPOSITORY BIDS

CARSON COUNTY APPRAISAL DISTRICT

P. O. Box 970
Panhandle, TX 79068
806-537-3569
Fax: 806-537-5343

Administrators:

The Carson County Appraisal District Board of Directors invites your bid to serve as the District's depository for the next biennium, _____ to _____. Bids will be accepted at the appraisal office until _____.

The District is required to solicit bids by Section 6.09 of the Texas Property Tax Code. The depository contract will be in compliance with both the Property Tax Code and the laws which prescribe the security of funds on deposit for counties.

You are invited to arrange an inspection of the district's financial records and discuss the services the district requires of its depository.

Please use the attached form to submit your proposal. Additional item or information may be included as an attachment if you wish to do so. To ease our review and analysis, please provide annual rate information on the attached form.

After staff review of all proposals, a recommendation will be made to the Board of Directors for our _____ depository contract. A copy of the contract is enclosed for your review.

Sincerely,

Beverly Casselberry
Chief Appraiser

PROPOSAL FOR DEPOSITORY BANKING SERVICE

FOR BIENNIUM JANUARY 1, 2012 THROUGH DECEMBER 31, 2013

To the Board of Directors of the Carson County Appraisal District:

Please provide the following rate information as of September 30, 2011:

Certificate of Deposit, \$5,000 and over shall bear:

- a. _____% interest per annum
for a term of 30 days but less than 90 days
- b. _____% interest per annum
for a term of 90 days but less than 180 days
- c. _____% interest per annum
for a term of 180 days but less than 365 days
- d. _____% interest per annum
for a term of 1 year or more

LOAN STATEMENT

Short term Operation Loans and advances extended to the District during the two year term to be at _____% per annum interest.

INTEREST BEARING ACCOUNTS

Interest on Checking Accounts _____%

Money Market Investment Accounts _____%

Investor Checking Account _____% (Min. \$10,000 Daily Balance)

OTHER FEES

Safety Deposit Box _____

Please list any other services your bank can perform for the Carson County Appraisal District _____

Bid submitted by _____ of _____

Dated this the _____ day of _____, 2011

**DEPOSITORY CONTRACT FOR
THE CARSON COUNTY APPRAISAL DISTRICT**

THE STATE OF TEXAS §

CARSON COUNTY APPRAISAL DISTRICT §

This Contract is made and entered into on this _____ day of _____, 20____, by and between the CARSON COUNTY APPRAISAL DISTRICT, hereinafter referred to as the "district", and _____, hereinafter referred to as "BANK".

WITNESSETH

WHEREAS, the Carson County Appraisal District has requested and received proposals for a depository of district funds; and

WHEREAS, BANK was duly selected and designated by the district to serve as depository for a term stated herein, and until a successor depository shall be duly selected and qualified according to state law;

NOW, THEREFORE, it is agreed by the parties hereto as follows:

1. Pursuant to the action taken by the district on the _____ day of _____, 2011, BANK was selected as Depository Bank for the district for the period of January 1, 2012, through December 31, 2013, with a provision for one two-year continuation under the same terms and conditions of the contract, subject to the mutual agreement of both parties. The district reserves the right to terminate this Contract, for any reason, upon ninety (90) days written notice. In no event shall the term of the contract exceed five years, as prohibited by Texas Local Government Code §105.017.
2. BANK agrees to follow, abide by, and be bound by requirements of Chapter 105 of the Texas Local Government Code. BANK agrees to follow, abide by, and be bound by the terms of the request for proposal that it responded to, and which was accepted by, the district. A copy of said proposal is attached hereto and incorporated herein by reference as if fully set forth verbatim herein. In the event of any conflict, the provisions of Chapter 105 shall control.
3. BANK states that it is a banking association authorized to do business in the State of Texas and with offices within the County. For the purposes of Texas Local Government Code §131.901, the designated branch office is located at _____, Panhandle, Texas.
4. BANK agrees to faithfully perform all of the duties hereof, as provided by the laws of the State of Texas, and will safely keep, account for and disburse all funds coming into it as depository, and faithfully pay over to its successor, all funds remaining in the depository, and does, indemnify, and hold harmless the district against all loss, cost, or expense, including reasonable attorney's fees to the extent that such loss, cost or expense, arises out of or is caused by the negligence or intentional misconduct of BANK in performing duties imposed by law, or this Contract.

It is expressly understood and agreed that if the BANK fails to faithfully do or perform any of the duties or obligations imposed upon it by law or this Contract, as depository of the district, the district will be authorized to instruct the Custodian to dispose of an amount of pledged securities sufficient to satisfy any indebtedness owed by the BANK to the district, but only after the district has provided BANK with written notice of the default and at least three (3) business days after such notice to cure the default. This right is in addition to any other remedies which the district may have under this Contract and without prejudice to its right to maintain any suit

in any court for redress for any damages sustained by the district.

5. The district shall not be required under the terms and conditions of this Contract to place with the BANK time deposits which carry a maturity date beyond the term of this Contract; however, the district may at its option, do so. In the event the district places time deposits with the BANK that mature subsequent to the term of this Contract, all deposits previously invested may, at the sole election and discretion of the district, remain on deposit until maturity.
6. The district shall have the right to withdraw any funds deposited with the BANK that are not immediately required to pay obligations of the district and invest those funds as authorized by State Law. The district reserves the right to invest funds outside the Depository Bank throughout the term of this Contract.
7. The BANK shall secure the funds of the district by pledging "investment securities", as defined by, and in accordance with, the Public Funds Collateral Act, as set forth in Chapter 2257 of the Texas Government Code.

The Securities pledged shall be transferred to and held by a Federal Reserve Bank, or such other bank as is designated by the BANK and approved by the district, hereinafter referred to as the "Safekeeping Bank". The securities pledged shall have a market value greater than, or equal to, one hundred ten percent (110%) of the collected funds, which the district may have on deposit at any one time, reduced by the amount of Federal Deposit Insurance Corporation (FDIC) insurance available. Should the market value of the securities pledged ever be less than one hundred ten percent (110%) of the collected funds to be secured, the Bank shall immediately cause additional investment securities approved by the district to be deposited with the Safekeeping Bank, in such aggregate amounts to restore the total market value of the securities pledged to one hundred ten (110%) of the amount of collected funds secured.

8. The district may, by written order, request the BANK to execute a new bond or pledge additional securities at any time the district considers it advisable or necessary for protection of the district. If the BANK fails for any reason to comply within five (5) days of service of the order, the district may terminate this Contract. Prior to the commencement of this Contract, the BANK shall designate and the district must approve the securities being pledged under this Contract. Thereafter, the BANK may substitute other investment securities (as that term is defined in § 2257.002(5), Tex. Gov't Code) of like kind and market value by providing the Custodian with a substitution notice signed by the BANK, so long as, following any such substitution, the aggregate market value of the pledged securities meets the requirements of the immediately preceding paragraph. Unless another investment security is first deposited as substitute collateral, in accordance with the provisions stated above, no security may be released without approval by the Chief Appraiser or designee. BANK agrees that any securities that are subject of such substitution will be securities that meet the requirements of the Public Funds Investment Act.
9. Any suit arising out of or any way connected with this Contract shall be tried in a court of competent jurisdiction.
10. Entire Agreement. This Contract (with the documents referred to herein) includes all of the agreements of the parties relating to the subject matter hereof and there are no binding agreements written or oral, between the parties (except as stated herein or in the documents referred to herein).

SIGNED AND EXECUTED in duplicate originals on this _____ day of _____, 2011.

BANK: _____

By: _____

Name: _____

Title: _____

ATTEST:

By _____

Name: _____

Title _____

IN WITNESS WHEREOF, the Board of Directors of the Carson County Appraisal District has executed this Depository Application/Depository Services Contract under the authority granted to them on the _____ day of _____, 2011.

CARSON COUNTY APPRAISAL DISTRICT

Chairman

Date _____

ATTEST:

Board Member

**AGREEMENT TO EXTEND THE DEPOSITORY CONTRACT
BETWEEN THE CARSON COUNTY APPRAISAL DISTRICT
AND _____**

WHEREAS, the Carson County Appraisal District entered into a Depository Contract with the _____ on _____, 20__; and

WHEREAS, the term of the Contract expires on _____; and

WHEREAS, the terms of the Contract permit the parties to extend, by written agreement, the Contract up to one (1) additional two- year term; and

WHEREAS, the Contract provides that the original terms and conditions will apply to any extension; and

WHEREAS, the Carson County Appraisal District and _____ desire to extend the Contract for one (1) additional term to expire on _____;

NOW THEREFORE, for and in consideration of the recitations above and the covenants expressed herein below, the parties agree to the following:

- A. The Carson County Appraisal District and _____ agree to extend the Contract for an additional one (1) two-year term from _____ to _____.
- B. The parties agree that the original terms and conditions of the Contract will apply to the one (1) extension.

EXECUTED this the _____ day of _____, 20__.

BANK:

CARSON CO APPRAISAL DISTRICT:

By: _____

By: _____

Title: _____

Title: _____

RESOLUTION FOR DISBURSEMENT OF FUNDS

STATE OF TEXAS §

COUNTY OF CARSON §

RESOLUTION NO. 2012-11-14

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE
CARSON COUNTY APPRAISAL DISTRICT**

WHEREAS, a quorum of the Board of Directors of the Carson County Appraisal District (hereinafter "the Board") met in a duly posted, open and public meeting;

WHEREAS, the Board recognizes that orderly transactions of the District's funds must be made;

WHEREAS, Texas Tax Code §6.06(f) requires the District's funds to be disbursed only by written check, draft or order signed by the Chair or a designated board member;

WHEREAS, Texas Tax Code §6.06(f) also allows the District's funds to be disbursed only by written check, draft or order signed by the chief appraiser if authorized by a resolution;

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Carson County Appraisal District:

THAT the Board by this resolution hereby authorizes the chief appraiser for the District to sign checks, drafts and orders of District funds for disbursement and

THAT if the chief appraiser is unavailable or able to sign checks, drafts and orders for the disbursement of District funds, that the Chair and the designated board member together are so authorized.

PASSED, APPROVED, ADOPTED AND SIGNED on this the 14th day of November, 2012.

Chair, Board of Directors
Carson County Appraisal District

Attested:

Secretary, Board of Directors
Carson County Appraisal District

Carson County Appraisal District

PUBLIC FUNDS INVESTMENT ACT

Government Code Chapter 2256, known as the Public Funds Investment Act applies to local governments and addresses authorized investments. It also deals with public finance requirements generally. Each governing body of a political subdivision may purchase, see and invest its funds as provided by this chapter. CCAD has an investment policy in place.

INSURANCE AND BONDS

Neither state law nor Comptroller rules require a bond of the chief appraiser for performing appraisal services. However, a taxing unit may require a bond when the appraisal district collects for the unit.

If the chief appraiser acts as the collector for any unit other than the county under an interlocal contract, the unit may require bond conditioned on the faithful performance of the duties of collector. The taxing unit must pay for the premium for the bond.

The Carson County Appraisal District has in place a \$25,000 Chief Appraisers Bond, a \$250,000 Chief Appraisers Pension Plan Bond, and a \$25,000 Public Officials Bond for each the BOD Chairman and the BOD Secretary.

General liability insurance, real and personal property, errors and omissions liability, employee health insurance, district automobile insurance, and workman's compensation are all carried through TML Intergovernmental Risk Pool.

The district also provides a \$15,000 life insurance policy for each employee.

RETIREMENT PLAN

Most appraisal districts have a retirement system adopted by an earlier board of directors. Chapter 810, Government Code, allows appraisal districts to establish public retirement systems. Public retirement system means a continuing, organized program or plan, including a plan qualified under Section 401(a) of the Internal Revenue Code of 1986, of service retirement, disability retirement or death benefits for officers or employees of a political entity.

The Carson County Appraisal District has a retirement plan with Lincoln Financial Group, whereas, the employee pays 7% towards the retirement plan and the district pays 8.65%.

APPRAISAL OFFICE STAFF

Recruiting, training and retaining competent, qualified personnel are important elements of effective appraisal district operations.

The chief appraiser is responsible for hiring, firing and training personnel. The board should not become involved in day-to-day personnel decisions, but may establish personnel policies to be implemented by the chief appraiser.

The chief appraiser has the authority to employ and compensate personnel as provided by the appraisal

personnel.

The chief appraiser should recommend personnel policies and procedures to the board of directors for adoption, and then administer the district staff in a manner consistent with board policy and the approved budget.

This section addresses general personnel issues. A district should consult its legal counsel for advice about specific situations and to assist in preparing a personnel policy manual or handbook. In particular, advice must be sought concerning policies related to equal employment, discrimination, due process, civil right, grievance procedures, harassment, liability, disabilities and other legal matters.

PERSONNEL POLICY

The chief appraiser should develop a written personnel policy manual or handbook. A manual informs employees about the district's goals and objectives, policies, procedures and guidelines to follow in the course of their duties.

Courts have interpreted personnel handbooks as creating contractual protections for employees. If a handbook states that no employee will be terminated except for good cause the employer has voluntarily given up the ability to terminate except for cause.

Similarly, oral or written statements made to an employee may limit the employer's right to terminate at will. Some courts have viewed hiring a person for a definite period—by the week or by the month—as establishing a definite term or employment. Depending on the wording, a termination might not be effective until the end of the next pay period.

Each employee should have a copy of the manual. The chief appraiser should review and update the manual annually. The personnel policy manual should state the district's general goals and objectives and may include but not be limited to the following items:

- Applications for employment
- Promotion, demotion, transfer and termination policies;
- Compensation plan;
- Leave plans, such as vacations and sick leave;
- Conditions of employment;
- Work hours and overtime;
- Employee benefit program;
- Conduct and discipline;
- Prohibitions against discrimination (gender, race, age national origin, religion or disability) and clear guidelines for resolving complaints;
- Equal employment opportunity guidelines;
- Prohibition against sexual harassment and methods to report improper conduct; and
- Administrative policies

JOB DESCRIPTIONS, EVALUATIONS AND SALARY

A written job description should define each position in the appraisal office. The chief appraiser should review job descriptions periodically and update as necessary. The district should have a formal system

A written job description should define each position in the appraisal office. The chief appraiser should review job descriptions periodically and update as necessary. The district should have a formal system of evaluation included in the written personnel policy manual. The board should evaluate the chief appraiser's performance regularly. Likewise, the chief appraiser should evaluate employees regularly. The district should develop a salary classification system based on the duties, qualifications and level of performance necessary for each position. The salary schedule should be realistically based on the appraisal district budget.

PROFESSIONAL DEVELOPMENT

Certain employees of the appraisal district register with and attain certification from the Texas Department of Licensing and Regulation (TDLR) which was the Board of Tax Professional Examiners (BTPE). As of September 1, 2009 BTPE was abolished and transferred to the TDLR.

Section 5.04 of the Code requires an appraisal district to reimburse an employee for all actual and necessary expenses, tuition, fees and costs of materials incurred in attending a course or training program conducted, sponsored or approved by the TDLR. The chief appraiser must approve the course or seminar before the employee is entitled to reimbursement.

The appraisal district should budget funds to cover necessary training and education expenses, based on a careful evaluation by the chief appraiser of employee training and certification needs.

Carson County Appraisal District policy for registration is that all full time employees will register and seek certification in their field. It is very important for all employees to have as much knowledge in their field as possible. Employees will seek certification in their particular field as soon as possible and keep up CEU's for continuing education as needed. Any other seminars, meetings or classes that would be helpful to their continuing knowledge is encouraged with approval of the chief appraiser and as the budget allows. Any new fees or fines from TDLR will be paid by the appraisal district.

APPOINTMENT OF THE APPRAISAL REVIEW BOARD

The Appraisal Review Board is responsible for hearing and resolving protests from property owners concerning the appraisal of their properties. The Appraisal Review Boards duties and property owner's rights to protest are explained in *Taxpayer's Remedies and Responsibilities* which are available in both English and Spanish at the appraisal district office.

The Appraisal Review Board is responsible for the local administrative review of appraisal records. The Board of Directors appoints members of the Appraisal Review Board and also selects the Chairman and the Secretary each January. The Appraisal Review Board is then independent of the control of the Board of Directors. The Review Board adopts its own rules of order and procedures.

The Appraisal Review Board will consist of three to five regular members who will serve two (2) year staggered terms. The Board of Directors may decide to change the number of Appraisal Review Board members annually. A vacancy on the Appraisal Review Board is filled in the same manner for the unexpired portion of the term. No individual can serve more than three (3) consecutive terms on the Appraisal Review Board. In the case of an emergency situation, an ARB member may serve until the next

training period. The Appraisal Review Board conducts meetings and hearings in the Carson County Appraisal District boardroom.

The Board of Directors, in its selection process, will strive to make the Appraisal Review Board a body representative of all areas and population of the county. Selection of members will be based solely on qualifications and the judgment of the Board of Directors that the persons selected will make good review board members. A background in law or the appraisal field is recommended. Taxpayers who wish to serve on the Appraisal Review Board are asked to complete an application to determine eligibility, as well as background facts that may enhance their representation on the Appraisal Review Board.

The Chief Appraiser shall recommend a nominee for each appointment by the date requested by the Board of Directors. The Chief Appraiser should personally contact candidates to advise them on the requirements of the position, time commitments, payment policies, and impact of their Appraisal Review Board decisions. Candidates should be informed that the Chief Appraiser's selection or selections is subject to the approval of the Board of Directors based solely on candidate qualifications and the judgment of the Board of Directors as stated above.

The Board of Directors may also require an evaluation of the ARB members based on their attendance and complaints received from taxing units or property owners.

The Board of Directors may also appoint temporary Appraisal Review Board members, according to Sec 41.66 (g) of the Tax Code. Temporary members must meet all the eligibility requirements that are required for regular members. These temporary members must take the oath of office and sign the required statement. The length of the term is the same as for regular members.

An appointment to the Appraisal Review Board may be vetoed by a majority of the voting taxing units. Veto resolutions must be filed with the Secretary of the Board of Directors within 15 days after the action is taken.

MEMBERSHIP REQUIREMENTS

To be eligible, an individual must be a resident of the appraisal district and must have resided in the district for at least two years.

The Code provides that, in all appraisal districts, a person is ineligible to serve on the ARB if the person is a county appraisal district CAD director, a CAD officer or employee, a Comptroller employee or a member of the governing body, officer or employee of a taxing unit.

In counties with a population of 100,000 or less, a person is eligible to be appointed to the ARB for consecutive terms.

BARRED FROM MEMBERSHIP

Section 6.412 of the Code bars an ARB member from serving if the member is related to a person who operates for compensation as a tax agent or a property tax appraiser in the appraisal district. Relatives barred are those within the second degree by consanguinity (blood) or affinity (marriage). Knowing violation of this section is a Class B misdemeanor.

Section 6.413 bars a person who contracts with the appraisal district or a taxing unit that participates in

business, or (2) service by the individual or a spouse as a partner, limited partner or officer in the business entity.

This section bars an appraisal district from entering into a contract with a current ARB member or with a business entity in which the member has a substantial interest. This section also bars a taxing unit from making a contract with a member of the ARB or a business entity in which the member has a substantial interest.

The same conflict of interest statutes that apply to appraisal district directors also apply to appraisal review board members. Additional information regarding conflicts of interest of ARB members, including Section 41.69 of the Code may be found in the Appraisal Review Board Manual published by the Comptroller.

NO DELINQUENT TAXES

The Code disqualifies a person from serving on an ARB if he or she 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.

TEMPORARY ARB MEMBERS

Carson CAD Board of Directors may appoint temporary ARB members. Section 41.66 (g) of the Code provides for temporary ARB members to replace regular ARB members who may not participate in a hearing because the ARB members have communicated with another person(s) about a hearing outside that scheduled hearing.

Temporary ARB members must meet all the eligibility requirements for appointment that are required for regular ARB members. These temporary ARB members must take the oath of office and sign the required statement before serving on the ARB. The directors appoint these ARB members for a term of the same length as regular members.

ARB TRAINING

Section 5.041 of the Code requires the State Comptroller to approve curricula, provide materials and supervise the training of ARB members. All ARB members must complete the Comptroller courses or may not participate in ARB hearings. However, an ARB member appointed after a course offering may continue to serve until the completion of a subsequent course offering. As of 2010 ARB members must have training every year. A new member has to take the Appraisal Review Board Training - Comprehensive and the returning ARB member must take Appraisal Review Board Training - Advanced. Any ARB members continuing to serve on an ARB must have training every year they serve.

The Comptroller may assess a fee, not to exceed \$50 per ARB member, to recover a portion of the costs incurred for the training course. The appraisal district board should provide for budgeting ARB training as part of the district's annual budget.

ARB members must complete the mandatory training for public officials on the Texas Open Meetings Act and Public Information Act. The laws require at least two hours of open government training, consisting of a one-hour educational course on the Open Meetings Act and one-hour educational

course on the Texas Public Information Act.

ARB REMOVAL

Sec 6.41 of the Tax Code requires the Board of Directors to remove an Appraisal Review Board member for violating:

1. Section 6.412 - restrictions on eligibility
2. Section 6.413 - interest in certain contracts
3. Section 41.66 - communication outside a hearing
4. Section 41.69 – participating in determination of a taxpayer protest in which the ARB member is interested or which is related to by affinity within the second degree or by consanguinity with the third degree
5. Section 6.41 (f) (2) – good cause relating to the failure to attend ARB meetings

The Board of Directors will consider the violation during an open meeting and make a determination. The ARB member will be notified of the open meeting and be allowed to comment during the discussion. The Board then votes on removal of the ARB member and notifies the ARB member in writing of their determination. The replacement of an ARB member follows the same procedures as stated above and taxing units will be notified of the replacement.

ARB MEETINGS

Once the board of directors has appointed the ARB members and the members are sworn into office, their authority is independent of the control of the board of directors. The ARB can meet at any time or at the call of the chair, as provided by ARB rule. The ARB must meet to examine the appraisal records within 10 days after the date the chief appraiser submits the records to it.

The ARB will work closely with the appraisal office in receiving information, handling requests, sending notices and handling daily administration of ARB duties. The chief appraiser may assign staff to assist the ARB.

The review board adopts its own rules of order and procedure. The board of directors does not have the authority to establish rules for the ARB.

COMPENSATION

Members of the ARB are entitled to a per diem for each day the board meets as provided by the appraisal district budget. The budget may allow for reimbursing ARB members for actual and necessary expenses incurred in the performance of their duties. Carson CAD Board of Directors has budgeted for a per diem per day for hearings of \$125.00 per member. Registrations for training seminars and mileage (IRS business rate) are paid and a per diem amount of \$20.00 per member for a lunch meal, if the meal is not provided for them.

ARB PERSONNEL

The ARB may employ legal counsel as provided by the district budget or use the services of the county attorney. As previously noted, the ARB may use the staff of the appraisal office for clerical assistance.

CCAD board of directors should provide for additional clerical assistance and legal assistance to the ARB by budgeting for these expenses. Legal and clerical assistance must be independent of work done for the appraisal district or its office.

CARSON COUNTY APPRAISAL DISTRICT

APPLICATION FOR APPRAISAL REVIEW BOARD

Name: _____

Address: _____

Phone Number: _____

Cell Number: _____

Email Address: _____

I, _____ would like to be considered for an appointment as an appraisal review member for the Carson County Appraisal District Appraisal Review Board. I must attend a training class conducted by the Property Tax Assistance Division each year in order to be able to serve in the appeals process. I understand that I must also complete the Open Meetings and Open Records training within 90 days of taking office and have read and signed the eligibility and responsibility requirements and qualify for the position.

Other background information that would qualify me for consideration is:

Signature

Date

APPRAISAL REVIEW BOARD ELIGIBILITY AND RESPONSIBILITIES

To serve on the Appraisal Review Board an individual must be a resident of the 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 Office of the Comptroller, the District, or a taxing entity is ineligible to serve. In order to serve, members must meet all eligibility requirements set out by the Tax Code and outlined in the *Appraisal Review Board Manual* published by the Office of the Comptroller.

Section 6.412 of the Tax Code provides that:

(a) A person is ineligible to serve on the appraisal review board of an appraisal district if the individual:

(1) is related within the second degree by consanguinity or affinity, as determined under Chapter 573, Government Code, to an individual who is 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 for which the appraisal review board is established; or

(2) owns property on which delinquent taxes have been owed to a taxing unit for more than 60 days after the date the individual knew or should have known of the delinquency unless:

(A) the delinquent taxes and any penalties and interest are being paid under an installment agreement under Section 33.02 or

(B) a suit to collect the delinquent taxes is deferred or abated under Section 33.06 or 33.065.

(b) A member of an appraisal review board commits an offense if the board member continues to hold office knowing that an individual related within the second degree by consanguinity or affinity, as determined under chapter 573, Government Code, to the board member is 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 for which the appraisal review board is established. An offense under this section is a Class B misdemeanor.

(c) A person is ineligible to serve on the appraisal review board if the person is a member of the board of directors, an officer, or employee of the appraisal district, an employee of the comptroller, or a member of the governing body, officer, or employee of a taxing unit.

(d) In an appraisal district established for a county having a population of 100,000 or less, a person may serve on the ARB consecutive terms.

I certify that I am in compliance with the above on this day _____ of _____, 2018.

AGRICULTURAL APPRAISAL ADVISORY BOARD

The chief appraiser of the appraisal district shall appoint, with the advice and consent of the board of directors, an agricultural advisory board composed of three or more members as determined by the board.

The agricultural advisory board members must be landowners of the district whose land qualifies for appraisal under Subchapter C, D, E, or H, Chapter 23, and who have been residents of the district for at least five years.

Members of the board serve staggered terms of two years. In making the initial appointments of the members of the agricultural advisory board the chief appraiser shall appoint for a term of one year, one-half of the members, or if the number of members is an odd number, one fewer than a majority of the membership.

The board shall meet at the call of the chief appraiser at least once a year.

An employee or officer of an appraisal district may not be appointed and may not serve as a member of the agricultural advisory board.

A member of the agricultural advisory board is not entitled to compensation.

The board shall advise the chief appraiser or contractor on the valuation and use of land that may be designated for agricultural use or that may be open space agricultural or timber land within the district.

The Advisory Board has no decision making authority or responsibility. The chief appraiser and the appraisal review board have statutory and legal responsibility to set values and make decisions on qualification for agricultural appraisal. The agricultural advisory should not become involved in matters dealing with individual properties or in approving applications for agricultural appraisal.

APPRAISAL SERVICES

The chief appraiser, with the approval of the board of directors, may contract with a private firm to provide appraisal services to the district. Some appraisal districts rely on private firm for a broad range of functions. Others may contract with firm to appraise specialized properties, such as oil and gas or utilities. Still others may employ in-house staff to handle all property appraisals.

It is essential that the chief appraiser and board of directors take the necessary steps to ensure satisfactory performance on the part of the appraisal firms. Concerns to be addressed include:

- Preparing specifications of the work to be done;
- Defining the scope of the work, standards of performance desired and responsibilities of both the appraisal firm and the appraisal office;
- Specifying the date that the appraisals will be reviewed and completed;

- Reviewing work performance throughout the contract; and
- Specifying other factors affecting the district's working relationship with the private firm.

COMPUTER SERVICE

An appraisal district may operate its computer services internally or it may lease services from a private firm or another governmental agency. Services may vary from printing the appraisal roll to computer-assisted mass appraisal programs.

Certain computer-assisted functions are required by law. Section 1.085 of the Code provides that property owners whose property is included in 25 or more accounts are entitled to receive notices of appraised value, pursuant to Sect 25.19 of the Code, in electronic format. The chief appraiser is required to enter into an agreement for that purpose if requested by a property owner and shall deliver the notice in accordance with the electronic medium, format, content, and method prescribed by the Comptroller. Comptroller Rule 9.4037 provides for the format for these electronic notices. All appraisal districts are required to comply with this provision, and therefore, they must have computer capability.

The Carson County Appraisal District has the following form for this purpose:

CARSON COUNTY APPRAISAL DISTRICT

REQUEST TO RECEIVE APPRAISAL NOTICES IN ELECTRONIC FORMAT

I am requesting my Carson County Appraisal District Notices of Appraised Value be sent by electronic format, pursuant to Section 25.19 of the Property tax Code for tax year _____.

Owner Signature _____ Date _____

List all names on properties being requested:

Please be aware that any name NOT listed will not be included in the electronic format.

Email Address _____

**This form must be signed and sent to the appraisal office every year to ensure the notices are sent to the proper person.

MAPPING SYSTEM

In meeting the chief appraiser's principal responsibility to locate, record and appraise all property in the appraisal district, a complete set of maps is indispensable. Maps enable appraisers to locate each real property parcel, identify its size and shape and determine its relationship to factors that may affect its

value. Maps also serve to display market and statistical data, appraisal comparisons and land appraisals. They are also valuable when presenting evidence in court.

Comptroller Rule 9.3002 requires each appraisal office to establish and maintain a system of tax maps. Depending on the sophistication of the map system established by the appraisal district, the types of needed equipment and supplies will vary, as will costs. However, once developed and maintained, maps will also be useful for taxing units in the district.

The Carson County Appraisal District has contracted with BIS Consulting Mapping Services for developing and maintaining maps for the district. The appraisal office has procedures in place for sending changes to BIS for updating the maps. The maps may be viewed online at <http://gis.bisconsultants.com/carsoncad/>.

RECORDS SYSTEM

Comptroller Rule 9.3003 requires the appraisal district to develop and maintain a uniform tax records system. Such a system must include:

- Appraisals cards
- Maps
- Rendition forms
- Report of decreased value forms
- Appraisal records of all property
- Tax roll of any taxing unit for whom the appraisal office assesses or collects
- Delinquent tax roll of any taxing unit for whom the office collects
- Alphabetical index of property owners
- Partial exemption lists
- Absolute exemption lists; and
- Lists of properties receiving appraisal as open-space land, agricultural use, timber use, recreational park and scenic land and public access airports.

CONFLICTS DISCLOSURE STATEMENT

Section 176.003 of the Local Government Code requires certain local government officers to file a Conflicts Disclosure Statement. This form is required to be filed with the records administrator of the local governmental entity not later than 5 p.m. on the seventh business day after the date on which the officer becomes aware of the facts that require the filing of this statement.

A local government officer commits an offense if the officer knowingly violates Section 176.003, Local Government Code. An offense under this section is a Class C misdemeanor. Officers should refer to chapter 176 of the Local Government Code for detailed information regarding the requirement to file this form.

CONFLICT OF INTEREST QUESTIONNAIRE

This questionnaire is to be filed in accordance with Chapter 176, Local Government Code by a person who has a business relationship as defined by Section 176.001 (1-a) with a local

governmental entity and the person meets requirements under Section 176.006 (a).

By law this questionnaire must be filed with the records administrator of the local governmental entity not later than the seventh business day after the date the person becomes aware of facts that require the statement to be filed. See Section 176.006, Local Government Code.

A person commits an offense if the person knowingly violates Section 176.006, Local Government Code. An offense under this section is a Class C misdemeanor.

PURCHASING POLICY AND PROCEDURES

Purchasing and Contracting Authority (Tax Code 6.11 (a)) states: the Board of Director's of an appraisal district is required to the same requirements as municipalities under Chapter 252 Local Government Code concerning competitive bidding procedures for purchases and contracts requiring expenditure of more than \$50,000.

The Board of Director's has a fixed asset capitalization policy whereby property purchases and major repairs and renewals costing in excess of \$1,000 are capitalized. A purchase order is required for these purchases.

All purchases and repairs and renewals costing less than \$1,000 are expensed.

According to Chapter 176, Texas Local Government, a person or agent of a person who contracts or seeks to contract for the sale or purchase of property, goods, or services with the Carson County Appraisal District must file a completed Conflict of Interest Questionnaire (Form CIQ) at the appraisal office not later than the seventh business day after the date that the person becomes aware of facts that require the questionnaire to be filed.

COMPLAINTS

1. Complaint Procedures

The Property Tax Code requires the Board of Directors to establish written procedures on how citizen's complaints are to be handled.

Complaints may be categorized by three broad definitions. One, complaints regarding the appraised value of property, two, complaints regarding the policies or practices of the district, and three, complaints regarding the districts personnel. Additionally, complaints may be informal or formal. The CCAD's procedures to realize a complaint settlement are as follows:

a. Informal Complaints

Taxpayers wishing to make a complaint regarding any aspect of the Appraisal District may do so by contacting the Chief Appraiser or designee. One of these two individuals will attempt to handle the complaint to the taxpayer's satisfaction in an informal meeting.

Complaints regarding the policies or practices of the district's operations or regarding district personnel made by citizens during Public Comments time at the Board of director's meetings will not elicit a board response; however, the Chief Appraiser may express an opinion in an attempt to satisfy the complaint.

If the complainant is not satisfied with the informal response then a meeting with the Chief Appraiser or designee should be scheduled for a more detailed discussion to resolve the situation.

Complaints regarding the appraised value of property may not be brought before the Board of Directors. The Chief Appraiser will refer such complaints to the Appraisal Review Board as necessary.

b. Formal Complaints

In the event that the complainant is not satisfied with an informal handling of the complaint then they must file a formal complaint with the Chief Appraiser or designee. This must be a written complaint and specifically state the nature of the problem and citizen's anticipated solution.

The Chief Appraiser or designee will then time stamp the complaint; provide a copy to the complainant, enter the complaint into the log, and create a complaint file entry. The complaint will be reviewed by the Chief Appraiser, the appropriate district personnel consulted, and written response prepared. The proposed response will be discussed at the next Board of Directors' meeting and a decision realized. The complainant will then receive a written reply to the complaint.

The complainant and the Board will be advised by the Chief Appraiser every 90 days regarding the status of complaints received during the period or that remain pending.

c. Litigation

If any complaint cannot be resolved to the complainant's satisfaction and a suit against the district is filed, then the complaint, all documentation, proposed solutions, etc. will be referred to the District's Attorney for further action. The complainant's attorney will be notified of the referral.

ETHICS

It is the policy of the District that the officers and employees of the district are independent, impartial and responsible to the taxpayers of Carson County; that public office or employment is not used for personal gain; and that state laws applicable to the conduct of public officials are observed. Policies and procedures of the appraisal district are adopted in affirmation of these goals.

BOARD MEMBERS CONFLICT OF INTEREST

Board members are subject to two conflict of interest statutes. A conflict of interest occurs when a person in government has personal or business interests that may conflict with the interests of the public. Chapter 171, Local Government Code, is a conflict of interest statute that applies to all local officers, including appraisal district directors. Section 6.036 of the Code addresses conflicts of interest more specifically. The Local Government Code prohibits appraisal district directors from knowingly participating in a vote or decision on any matter involving a business entity or real estate in which the member has a substantial interest. The law defines a "substantial interest" as an interest, held by members or their relatives in the first degree by blood and marriage, that is:

- 10 percent or more of the voting shares or stock in a business entity;
- \$15,000 or more of the fair market value of a business entity;
- 10 percent or more of the member's gross income for the previous year is from the business entity;
- or
- A legal or equitable ownership of real property worth at least \$2,500 of the fair market value of the property.

Business entities include corporations, partnerships, holding companies, firms, sole proprietorships, joint-stock companies, receiverships, trusts or any other entity recognized in law, including non-profit corporations.

Substantial interests also include an interest held by relatives by affinity (marriage) and by consanguinity (blood) in the first degree in business entities and real estate. A member is in conflict with a relatives' interest only if the member knows about the interest. The law does not require a member to procure a financial statement from the members' relatives.

Under the Local Government Code, a director who has a substantial interest in a matter before the board must do two things:

- file an affidavit declaring the extent and nature of the interest in the entity or property with the appraisal district's record keeper; and
- abstain from voting or participating in discussions on any issue involving the interest.

Discussions include any talk about the subject in which the member has a substantial interest. For example, if the board of directors is involved in a lawsuit involving land in which a member has a substantial interest, the member may not participate in settlement discussions. When abstaining, the member should leave the board table and sit in the audience or leave the meeting room.

A violation is a Class A misdemeanor. In addition to criminal penalties, the district's action involving a conflict of interest may be rendered void even if the action would have been adopted without the vote of the person who violated the act.

Directors are also subject to the prohibitions in Section 6.036 of the code. Directors may not serve or be appointed if they have a substantial interest in a business entity that contract with the appraisal district, or with a taxing unit that participated in the district if the contract relates to the performance of an activity governed by the Code. The appraisal district and taxing units may not enter into a contract with a director or with a business entity in which the director has a substantial interest.

A "substantial interest" is defined in Section 6.036 as:

- the combined ownership of the director and the director's spouse is at least 10 percent of the voting stock or shares of the business entity; or
- the director or director's spouse is a partner, limited partner or officer of the business entity.

While the Local Government Code allows a governing body to contract for services or personal property with a business entity in which a member of the body has a substantial interest if that business is the only one that could provide the needed services or product or is the only one bidding on the contract, no such exception exists in the Code. The specific Code provision would prevail in a situation where a conflict of interest might exist.

When a question arises about the application of the Local Government Code and Section 6.036 of the Code, the board should consult an attorney before acting on the matter.

The conflicts disclosure statement (Form CIS) must be filed at the appraisal office not later than 5:00 on the seventh business day after the date the board member becomes aware of the facts that require the filing of the conflict disclosure statement. The CIS form is available at the appraisal office.

**AFFIDAVIT CONCERNING CONFLICTS OF INTEREST UNDER
CHAPTER 171 OF THE TEXAS LOCAL GOVERNMENT CODE**

THE STATE OF TEXAS

COUNTY OF CARSON

I, _____, as a member of the Board of Directors of Carson County Appraisal District, make this affidavit and hereby under oath state the following:

I have a substantial interest in a business entity or real property that may receive a special economic effect by a vote or decision of the Board of Directors of Carson County Appraisal District and the economic effect on my business entity or real property is distinguishable from its effect on the general public. What constitutes a "substantial interest," "business entity," "real property" and a "special economic effect" is terms defined in chapter 171 of the Texas Local Government Code. I affirm that the business entity or real property referred to above is:

The nature of my substantial interest in this business entity or real property is:

_____ An ownership interest of 10 percent or more of the voting stock or shares of the business entity.

_____ An ownership of 10 percent interest or \$15,000 or more of the fair market value of the business entity.

_____ Funds received from the business entity exceed 10 percent of (my, his, her) gross income for the previous year.

_____ Real property is involved and (I, he, she) have/has an equitable or legal ownership with a fair market value of at least \$2500.

_____ A person who is related to me within the first degree of consanguinity (blood) or affinity (marriage) has a substantial interest in the involved real property or business entity. I have also checked which of the above types of interests my relative has in the item.

Upon the filing of this affidavit with the official record keeper for the local governmental entity, I affirm that I shall abstain from any discussion, vote, or decision involving this business entity or real property and from any further participation in this matter whatsoever.

Signed this day _____ of _____, 20 _____.

Signature of the Member of the Board of Directors, Carson County Appraisal District

BEFORE ME, the undersigned authority, this day personally appeared _____ and by oath swore that the facts herein above stated are true and correct to the best of his/her knowledge or belief.

Sworn to and subscribed before me on this the day _____ of _____, 20 _____.

Notary Public in and for the State of Texas
My commission expires:

POLICY STATEMENT ON REAPPRAISAL PLANS

It is the policy of the District to reappraise all taxable property as stated in the most recent Reappraisal Plan per Sec. 6.05 (i) of the Tax Code. The Chief Appraiser will establish and present to the Board a two-year Reappraisal Plan in every even numbered year, setting out plans to conduct all appraisal activity within the boundaries of the district according to the requirements of Section 25.18 and shall hold a public hearing to consider the proposed plan. Not later than the 10th day before the date of the hearing, the secretary of the board shall deliver to the presiding officer of the governing body of each taxing unit participating in the district a written notice of the date, time, and place of the hearing. Not later than September 15 of each even-numbered year, the board shall complete its hearings, make any amendments, and by resolution finally approve the plan. Copies of the approved plan shall be distributed to the presiding officer of the governing body of each taxing unit participating in the district and to the comptroller within 60 days of the approval date.

The plan is required to comply with the provisions of Section 25.18(b) of the Code. Certain activities are required to be conducted in the reappraisal of all real and personal property located in the appraisal district at least once every three years. In summary, those activities are:

- Identifying properties by physical inspection or other reliable means of identification (such as deeds, photographs, surveys, maps, and sketches);
- Identifying property characteristics;
- Defining market areas;
- Identifying property characteristics affecting value in market areas (such as location, physical attributes of property, legal and economic factors, and legal restrictions);
- Developing an appraisal model that reflects property characteristics and market areas;
- Applying the conclusions from the model to the characteristics of individual properties; and
- Reviewing the appraisal results to determine value.

These statutory requirements are consistent with the requirements of Section 23.01 of the Code that mandates compliance with the Uniform Standards of Professional Appraisal Practice.

POLICY STATEMENT ON EQUAL EMPLOYMENT OPPORTUNITY

It is the policy of the District to recruit, employ and provide compensation, promotion, and other conditions of employment without regard to race, color, religion, sex, age, or national origin. It is the policy of the District to provide productive employment opportunities for the handicapped by placing such individuals in positions where their abilities can be effectively utilized. The District affirms that employment decisions shall be made only on the basis of occupational qualifications. The District shall continually review its employment practices and personnel procedures and take positive steps to assure that equality of employment opportunity at the District is a fact, as well as, ideal.

ACCOMMODATING NON-ENGLISH SPEAKING & DISABLED PERSONS

Carson County Appraisal District will make every effort to accommodate disabled persons or non-English speaking persons in our office.

We have copies of the Texas Comptroller of Public Accounts publication "Taxpayer's Rights, Remedies and Responsibilities" in English, Spanish and in large print available to all persons.

If the need arises for an interpreter, we have available local persons that can help with interpreting. We

have found thus far that the Spanish speaking customers often bring someone that speaks English as well as Spanish.

Disabled persons are encouraged to notify the appraisal office of any assistance they may need beforehand so that those needs may be met.

Being a rural community we have limited resources but will do everything possible to accommodate the public.

RECORDS MANAGEMENT

The chief appraiser is the custodian of appraisal district records. The chief appraiser may delegate responsibilities to staff, but remains accountable for the preservation and care of district records. The custodian's responsibilities are to:

- Ensure that records are available for public inspection and copying;
- Protect and preserve records from deterioration, loss, theft, alteration and destruction;
- Repair, renovate, and rebind records when necessary;
- Provide public access to public appraisal records without asking the person making the request for any information other than personal identification and a description of the records being requested;
- Provide a reasonably comfortable place for persons to use while inspecting the records; and
- Give access to the requested records for 10 business days and extend that period for another 10 business days on written request of the person inspecting records. Records in use or in storage must be made available within a reasonable time and at a date set in writing and given to the requesting person.

The Carson County Appraisal District has a Record Management Plan that has been filed with the Texas State Library, State and Local Records Management Division. This information is filed in the Records Management Plan book. The website for the Texas State Library, State and Local Records Management Division is www.tsl.state.tx.us and by phone at 512-454-2705. The records retention schedule is at www.tsl.state.tx.us/slr/record-spubs/tx.html.

COST OF RECORDS

- A person requesting public information must respond to any written estimate of charges within 10 days after the date the governmental body sent it or the request is considered automatically withdrawn.
- If estimated costs exceed \$100, the appraisal office will require a deposit of 50% of the estimated charges.
- A person requesting public information may ask the governmental body to determine whether providing the information primarily benefits the general public, resulting in a waiver or reduction of charges.
- A person requesting public information should submit timely payment for all mutually agreed charges.
- A governmental body can demand payment or obtain a security deposit before processing additional requests from a person with an overdue balance exceeding \$100.

THE APPRAISAL OFFICE

Directors need to know what facilities, equipment, supplies, special services and records are necessary to operate and maintain an appraisal office. While the administrative duties of the office are the responsibility of the chief appraiser, the board is responsible for the performance of the chief appraiser and therefore must be aware of the duties.

OFFICE SPACE

In selecting office space, the board of directors should consider location, availability of parking, storage space, and convenience to property owners. Adequate room for appraisal review board hearings should be provided.

The board of directors may purchase or lease real property and may construct a building to establish and operate an appraisal district. The governing bodies of three-fourth of the taxing units entitled to vote on the appointment of directors must approve the purchase or sale of real property and of the construction or renovation of an improvement.

Once the board of directors proposes a property transaction by resolution, the chief appraiser notifies the presiding officer of each governing body entitled to vote on the proposal, including costs of available alternatives. Within 30 days after receiving the proposal, the taxing unit may approve or disapprove the proposal by resolution. If the governing body fails to act within 30 days or fails to file its resolution with the chief appraiser within 40 days after receiving the proposal, disapproval by the governing body is automatic.

EQUIPMENT AND SUPPLIES

Appraisal office operations may require the purchase or leasing of special equipment and supplies. Such items may be for appraisal operations, mapping, data processing and clerical needs.

Carson County Appraisal District policy on purchasing equipment and supplies:

- Anything over \$3,000 must be approved by the board of directors.
- All purchases of supplies and equipment under \$3000 must be approved by the chief appraiser.
- The district will endeavor to purchase quality products at the best price available.
- All purchases will be inspected upon delivery and checked for accuracy.

EMERGENCY AND DISASTER RECOVERY POLICY

The purpose of this plan is to provide for emergency and disaster recovery for the Carson County Appraisal District. This plan seeks to mitigate the effects of a disaster, to prepare staff members for measures to be taken which will preserve life and minimize damage and to provide a recovery system in order to return the Carson CAD office to its normal operation, as soon and as efficiently, as possible.

This plan defines the responsibilities of employees in case of manmade or natural disasters, technological accidents and other major incidents. This policy is reviewed and approved biannually by the Board of Directors.

LIQUIDATION OF ASSETS

The appraisal office was purchased February 1, 1991, by the appraisal district. In the event that it may become necessary to liquidate the assets of the appraisal district, the board of directors will initiate a sale of the building and all office equipment owned by the Carson County Appraisal District. The certificates of deposits shall be included in the liquidation. All proceeds will be distributed to the taxing units participating in the district according to their present percent of allocation.

POLICY ON THE DEGREES OF CONSANGUINITY AND AFFINITY

The prohibition of kinship in the degrees of consanguinity and affinity includes the restriction on eligibility of chief appraisers, board of directors, appraisal review board members and employees. Carson County Appraisal District conforms to Sections 6.035 (a), 6.413 (a), and 41.69 of the Tax Code to determine conflicts of interests in personnel hiring and appointment of board members.

(Continued on the next page.)

1st DEGREE

By Consanguinity

Parents
Children

By Affinity

Spouses of relatives listed under
consanguinity
Spouse
Spouse's parents
Spouse's children
Stepparents
Stepchildren

2nd DEGREE

By Consanguinity

- Grandparents
- Grandchildren
- Brothers & sisters

By Affinity

- Spouses of relatives listed by con-
sanguinity
- Spouse's grandparents
- Spouse's grandchildren
- Spouse's brothers & sisters

3rd DEGREE

By Consanguinity

- Great grandparents
- Great grandchildren
- Nieces & nephews
- Aunts & uncles

By Affinity

NO PROHIBITIONS

Restrictions on Eligibility of Chief Appraisers, Directors, Appraisal Review Board Members and Others

Chief appraisers are disqualified from employment if related within the second degree by consanguinity or affinity to someone engaged in the business of appraising property for compensation for use in proceedings before the appraisal district or appraisal review board or of representing property owners for compensation in that district. *Section 6.035 (a), Tax Code*

Directors of appraisal districts are ineligible to serve if related within the second degree by consanguinity or affinity to someone engaged in the business of appraising property for compensation for use in proceedings before the appraisal district or appraisal review board or of representing property owners for compensation in that district. *Section 6.035 (a), Tax Code*

Chief appraisers or individuals related to chief appraisers within the second degree by consanguinity or affinity may not prepare appraisals to be used as evidence in protests or challenges concerning property that is taxable in the appraisal district in which the chief appraiser is employed. *Section 6.035 (d), Tax Code*

Directors of appraisal districts are ineligible to serve if they or their spouses have substantial interests in contracts with the appraisal district or taxing units participating in the district. *Section 6.036 (d), Tax Code*

Persons may not be employed by the appraisal district if they are related to a member of the board of directors within the second degree by affinity or within the third degree by consanguinity. *Section 6.05 (f), Tax Code*

Persons or their spouses may not be employed by or contract with the appraisal district if they are related to the chief appraiser within the first degree by consanguinity or affinity. *Section 6.05 (g), Tax Code*

Appraisal review board members are ineligible to serve if they are related within the second degree by consanguinity or affinity to someone engaged in the business of appraising property for compensation for use in proceedings before the appraisal district or appraisal review board or of representing property owners for compensation in that district. *Section 6.412 (a), Tax Code*

Appraisal review board members are ineligible to serve if they or their spouses have substantial interests in contracts with the appraisal district or taxing units participating in the district. *Section 6.413 (a), Tax Code*

Appraisal review board members may not participate in a taxpayer protest in which they are related to a party by affinity within the second degree or by consanguinity within the third degree. *Section 41.69, Tax Code*

Carrying Handguns on the Premises of the Carson County Appraisal District

SB 273, effective September 1, 2015, prohibits an appraisal district from posting a sign forbidding a concealed handgun license holder from carrying a handgun on the premises, unless the license holder was prohibited from carrying a weapon on the premises under Penal Code Section 46.03, which covers the premises of any government court or offices used by the court.

A violation by the District ranges from a civil penalty of \$1,000 up to \$1,500 for the first violation and \$10,000 up to \$10,500 for a second or subsequent violation. Each day of a continuing violation of improper notice would constitute a separate violation. The civil penalty is collected by the Texas Attorney General and deposited to the victims of crime fund. A Texas citizen or person licensed to carry a concealed handgun could file a written complaint with the Attorney General about the violation and the specific location of the sign. Three days are allowed to correct the violation after receiving notice from the Attorney General.

SB 273 also provides that a license holder commits an offense if a license holder carries a handgun in the room where a meeting of the governing body is held if it was an open meeting and provided notice as required for open meetings.

ASSESSMENT AND COLLECTION FUNCTIONS

A taxing unit may contract the assessment and collection functions to the appraisal district, the county or to another taxing unit. The Code provides procedures for taxing units to follow to consolidate assessment and/or collection functions with the appraisal district. The district may be responsible for these functions for one or more of the district's taxing units.

Chapter 26 of the Code provides for tax assessment. Assessment includes calculating a taxing unit's effective and rollback tax rates, publishing the unit's effective and rollback tax rates and publishing required notices of hearings held by the taxing unit to discuss and adopt a tax rate. The final assessment function is applying the adopted tax rate to the values on the appraisal roll certified by the appraisal district. The result of the assessment process is to set a tax rate and determine each property owner's tax liability.

Chapters 31, 32, 33 and 34 of the Code provide for collection of taxes. These duties include preparing and mailing tax statements, collecting current and delinquent taxes and pursuing delinquent taxpayers.

Carson CAD contracts with six of the nine taxing entities in the district for these functions. Those districts are: Panhandle ISD, White Deer ISD, Groom ISD, City of Panhandle, City of White Deer, and the Panhandle Ground Water Conservation District.

By Contract

Inter-local contracts allow appraisal districts to collect and assess for a taxing unit. The contract may provide for the appraisal district to contract with an attorney to collect delinquent taxes. Section 6.24 of the Code authorizes contracts for assessment and collections between taxing units and appraisal districts.

There are two procedures for getting the necessary approval for the appraisal district to assess or collect taxes under contract: one procedure for counties and one procedure for other taxing units.

Counties

The commissioner's court with the approval of the county tax assessor-collector may contract with the appraisal district or another taxing unit for tax assessment and collection for the county.

The Attorney General has held that the county may not contract to transfer all the county TAC's functions from that office. However, the county may contract for the county TAC to receive assessment-collection assistance from the appraisal district (or another taxing unit).

When the county has such a contract, the contract must provide for the appraisal district or taxing unit to assist in assessing and collecting all taxes the county is required to assess and collect, except the county may retain the collection of the special inventory taxes outlined in Chapter 23 of the Code.

Other Taxing Units

The governing body of any other taxing unit may approve a contract with either another taxing unit or the appraisal district to assess and collect taxes.

By Consolidation Elections

Section 6.26 of the Code authorizes voters to consolidate collections. Voters may require either the appraisal district or an individual taxing unit to be responsible for consolidated tax assessment and

collection functions. Other TAC functions, however, cannot be consolidated by election. The Attorney General has held that elections to consolidate the county TAC's functions with the appraisal district or another taxing unit are unconstitutional.

The Code permits two types of elections:

- Elections in which all voters in the appraisal district may vote to consolidate assessment and collections for all taxing units in the appraisal district in either the appraisal district office, the county or one taxing unit or;
- Elections in which voters in a taxing unit that assesses and collects taxes may vote to consolidate that function in the appraisal district, the county or another taxing unit.

An appraisal district may not be required to provide assessing and collecting services for taxing units outside its boundaries. Similarly, a taxing unit may not be required to assess and collect taxes for a unit outside the appraisal district that appraises property for the taxing unit.

Although the board does not determine the validity of a consolidation petition or call an election, members should be aware of the law on consolidation elections and petitions. In a district-wide consolidation drive, the voters must submit the petition to the county clerk of the county where the appraisal district is principally located. The commissioner's court determines the validity of the consolidation petition and calls an election.

In a drive to consolidate the assessment and collection functions of an individual taxing unit, the voters submit the petition to the taxing unit's governing body. The governing body determines the validity of the consolidation petition and calls an election.

A petition is valid if it:

- Specifies the taxing unit or appraisal district for which the assessment and collection functions are to be consolidated;
- Specifies the taxing unit, county or appraisal district that will perform the assessment and collection function;
- States the functions to be consolidated—assessment, collections or both;
- States that the petition intends to require an election on the question of consolidation of assessment, collection or both; and
- Is signed by the lesser of 10,000 qualified voters or at least 10 percent of the number of qualified voters residing in the taxing unit or the appraisal district (if the election is to consolidate the assessment and collections of all taxing units), according to the most recent official voter registration list.

If the petition is valid, the commissioners' court or governing body must order an election. The election is set for the next uniform election date in the Texas Election Code that is more than 62 days from the last day the petition could have been approved or disapproved.

The ballot must permit a "yes" or "no" vote and read as follows:

Requiring the (name of entity or office) to (assess, collect, or assess and collect as applicable) property taxes for (all taxing units in the appraisal district for _____ County or name of taxing unit or units as applicable).

If a majority votes in favor of the proposition then assessment and collection functions will be consolidated as stated in the petition.

Consolidation begins the next time taxes are assessed and/or collected that is more than 90 days after the election date, although all entities may agree to begin consolidation in less than 90 days. In a county-wide consolidation election, a majority must vote for consolidation, but a majority of total votes does not necessarily bind all taxing units. Where the total majority votes for consolidation but less than a majority of any one taxing unit votes for consolidation, that one taxing unit is not bound by the consolidation vote.

The consolidation may not be terminated within a two-year period following the date of election.

Annual Collection Budget

When assessment and collections are consolidated, the taxing unit that consolidated its functions must pay the actual cost of performing the functions. If the appraisal district is assessing and collecting, the district should outline the costs in a separate budget.

If the appraisal district performs assessment and collections functions under contract, the budget should be based on the contract. If the district collects under an election, the budget should be based on actual costs among the taxing units served. The district allocates costs only to those taxing units for which it performs assessment and collection functions.

CERTIFICATION BY TEXAS DEPARTMENT OF LICENSING AND REGULATION (TDLR)

State law requires that as of September 1, 2009 TDLR will take over the function for the Board of Tax Professional Examiners. All individuals in the property tax field must be competent and accountable through a program of registration and certification.

TDLR is governed by Chapter 1151, Occupations Code. It is responsible for ensuring that property taxation is practiced as a learned profession and that practitioners are accountable to the public.

Appraisal district directors should be aware of certification requirements. Chief appraisers and certain appraisal office staff must register and fulfill certification standards within a required time period to lawfully perform their duties. The district must budget funds to cover registration fees, tuition for courses and other special programs associated with this area.

Who Must Register

The law requires that the following persons must register:

- All chief appraiser, appraisal supervisors, and assistants, property tax appraiser, appraisal engineers and other persons with authority to render judgment on, recommend or certify appraised values to the appraisal review board of an appraisal district.
- The tax assessor-collector, tax collector or other person designated by the governing body of a taxing unit as the chief administrator of the unit's assessment functions, collections functions or both; other persons who perform assessment or collection functions for a taxing unit who is required by the chief administrator of the unit's tax office to register; and
- All persons engaged in appraising real or personal property for ad valorem tax purposes for an appraisal district or a taxing unit.

A county assess-collector is not required to register if the county's taxes are collected through a contract entered under Section 6.24(b) of the Code or by another taxing unit or appraisal district.

Registrants are divided into three fields, based on current duties and responsibilities: appraisal, assessment/collections and collections only.

Requirements

A registrant has a deadline to be certified. An appraiser has five years in which to complete requirements for the Registered Professional Appraiser (RPA) designation. An assessor/collector has five years to complete requirements for Registered Texas Assessor-Collector (RTA). An individual who collects has three years to become a Registered Texas Collector (RTC).

The first year of registration has identical requirements for all three fields; thereafter, the requirements differ. Additional registration information is available from TDLR, along with information concerning recertification and specialization.

In addition, chief appraisers appointed after July 1, 2006, must complete a training program provided by TDLR or a provider approved by TDLR.

Enforcement

Registration is not voluntary; it is a mandatory requirement for persons engaged in appraisal, assessing or collecting for property tax purposes. The TDLR may enforce the law and its rules regarding registration by suspending or revoking registration. Penalties are provided in law.

Fees

An initial application for registration must be submitted with a nonrefundable processing fee of \$50. In addition, an annual registration fee is set by TDLR, to be not less than \$45 and not more than \$75. Additional costs for appraisal and collection personnel will be for tuition, fees, materials and other items associated with courses and programs.

2010 is the first year registration has been under TDLR. For the year 2010 the fees stayed the same as the old BTPE. However, for 2011 these are subject to change. HB 2447 eliminates licensing and administrative fee caps and authorizes TDLR to set fees in amounts necessary to cover the costs of the Department's tax professional regulatory program. The bill eliminates the 30-day grace period for registration renewal and requires TDLR to create late renewal fees based on standard renewal fees.

ROLE OF THE COMPTROLLER TO REVIEW APPRAISAL DISTRICTS

Appraisal Standards Reviews

In 2003, the Comptroller's office was authorized to conduct appraisal standards reviews of county appraisal districts if the Comptroller finds in its annual Property Value Study (PVS) that the appraisal district has one or more "eligible" school districts. Eligible school districts are those that meet the following conditions:

- The district's values are invalid in the most recent property value study;
- The district's values were valid in the two studies preceding the most recent study and;
- The district's local value is above 90 percent of the lower threshold of the margin of error.

The PVS independently estimates the taxable property value in each school district to ensure that state values reflect market value, which in turn ensures that school districts have approximately the same number of dollars to spend per student, regardless of the school district's property wealth or lack of property wealth. School districts with less taxable property value per student receive more state dollars for each pupil than districts with more value per student. The state's fair distribution of school funding depends largely on the Comptroller's taxable value findings.

An appraisal standard review (ASR), authorized by Section 5.102 of the Code, examines and evaluates appraisal practices including appraisal planning, procedures and methodology, and application and adherence to appraisal standards. The Tax Code and Comptroller rules are the major criteria used to measure the appraisal district's performance. The evaluation of the appraisal district's appraisal methods are based on a comparison of local methods and procedures to those generally accepted by the mass appraisal industry in Texas. The Tax Code dictates certain appraisal procedures or standards such as the USPAP, specifically Standard 6: Mass Appraisal and Standard 7: Personal Property. Also the IAAO Standards on Assessment are used as guidelines on the operating of an assessment office.

The two principal focuses of the review are to determine why a school district served by the CAD was deemed eligible to make recommendations to improve appraisal practices so the school district's values can be determined valid in future studies. The review evaluates five broad functional areas of CAD operations, including information processing systems, district staffing, property mapping and discovery, appraisals and appraisal standards.

The review methodology includes a self-assessment completed by the chief appraiser and board of directors, staff interviews, reviews of written policies, procedures, plans, financial and management audits, and assessments of manual and automated records systems. Involvement by the board of directors in the process is important to ensure that the findings of the ASR are accurate and the recommendations suitable.

Failure of the board of directors and chief appraiser to follow the recommendations could result in the appointment of a board of conservators to exercise supervision and control of the CAD until all school districts for which the CAD appraises property are determined to have valid local values in the PVS.

Methods and Assistance Program

2010 will be the first year of the implementation of the MAP Review. House Bill 8 (HB8) says: "At least once every two years, the Comptroller shall review the governance of each appraisal district, taxpayer assistance provided, and the operating and appraisal standard, procedures and methodology used by each appraisal district to determine compliance with generally accepted standards, procedures and methodology". Appraisal districts will now have a MAP review and then in alternating years receive the Property Value Study (PVS).

Ratio Studies

The Comptroller is also required to conduct a semi-annual (as of 2010 and HB8) study of appraisal uniformity in each CAD. Section 5.10 of the Code, requires that the Comptroller conduct ratio studies to determine the median level of appraisal within each major category of property. The annual study provides information that helps chief appraisers determine whether appraisals within their district follow legal requirements.

Performance Audits

Section 5.12 of the Code requires performance audits by the Comptroller of appraisal district that fail to meet specific standards for two consecutive studies. Existence of any one of the following conditions for two consecutive years triggers the audit:

- the overall median level of appraisal for properties in the Comptroller study is less than 0.75;
- the coefficient of dispersion around the median of the overall property sample is greater than 0.30; or
- the difference between median levels of appraisal for any two property classes is greater than 0.45.

An appraisal district does not have to miss the same standard for each year. For example, having an overall median less than 0.75 in year one and a coefficient of dispersion greater than 0.30 in the second year would trigger a performance audit even if the CAD had an overall median great than 0.75 in year two.

Section 5.12(b) of the Code specifies that a majority of the taxing units or voting taxing units served by an appraisal district may request a performance audit. Section 5.12(c) allows the owners of at least 10 percent of the property in a single class to petition for a performance audit (but only if the class makes up at least 5 percent of the total property value in the district). Further, on written request, the property owners representing not less than 10 percent of the appraised value of all the property in the district belonging to a single class of property (the 5 percent condition also applies) also may request an audit. Section 5.12(d) prohibits property owners from requesting an audit if:

- the overall median for all property in the Comptroller study is more than 0.90 and less than 1.10;
- the coefficient of dispersion for the overall property sample in the study is less than 0.15; and
- the difference between the highest and lowest median appraisal levels for the various property classes are less than 0.20.


A CAD must meet all three standards before the Code will prohibit taxing units or taxpayers from requesting a performance audit. Districts subject to an automatic audit must bear the cost of the audit. Districts subject to an audit by the governing body's request must also pay for the audit. The cost of a taxpayer-requested audit is borne by the requesting taxpayers. However, the district must pay for a taxpayer-requested audit if the audit's results show that the median level of appraisal for a class of property exceeds the median level of appraisal for a class of property exceeds 1.10 or the median level of appraisal for one class of property varies by at least 10 percent from the level of property in the district. The law provides the procedure the district must follow to reimburse taxpayers in this case.

**CARSON COUNTY APPRAISAL DISTRICT
BOARD OF DIRECTORS**

Amended Policy Approved and adopted on this day 23rd day of March, 2020.



Sherry Kramer, Board Chairman



Attest: Board Member

REVIEW HISTORY

Review Date _____

Approved by Board of Directors _____

Review Date _____

Approved by Board of Directors _____

Review Date _____

Approved by Board of Directors _____