

Cochran Central Appraisal District

BOARD POLICY

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Laws and By Laws

LAWS GOVERNING APPRAISAL DISTRICTS

Appraisal Districts were established by Section 6.01 of the Property Tax Code and are governed by the laws found in this Code.

POLICIES IN HARMONY WITH STATE LAWS

No item in these regulations or policies shall be operative, if it is found to be in conflict with any Law of the State of Texas.

CONTROL AND MANAGEMENT

The control and management of the Cochran Central Appraisal District shall be administered by five directors as set out in the Property Tax Code.

ELECTION OF THE DISTRICT BOARD OF DIRECTORS

The Board of Directors for the Cochran Central Appraisal District are elected by the member boards that are eligible to participate in the appraisal district and by the method set out in the Property Tax Code (each voting jurisdiction's votes will be calculated by their portion of the total tax levy for all jurisdictions participating).

Board of Directors

GENERAL DUTIES

The Board of Directors shall provide for an Appraisal District office and establish general policies in keeping with the wishes of the community, the local taxing jurisdictions and the requirements of the law. The Board shall devote its time and efforts chiefly to general policy-making and review the results and delegate routine Administration to the Chief Appraiser.

SPECIFIC RESPONSIBILITIES

1. To select the Chief Appraiser and advise and support him in the discharge of his duties.
2. The Chief Appraisers salary shall be reviewed and set for the ensuing year at the same time the budget is set.
3. To require that the business affairs of the Appraisal District be handled in an efficient way and that an Audit of the districts accounts be made at least once a year by a Certified Accountant and that the report of the audit be made a matter of record, presented to the governing bodies of all the participating jurisdictions and made available to the public.
4. To set employment guidelines.
5. The words "he" "him" and "his used throughout the board policies refer to either Gender.

AUTHORITY FOR BOARD OF DIRECTORS

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 except when such statement or action is in pursuance of specific instructions of the Board.

ORGANIZATION OF THE BOARD OF DIRECTORS

ELECTION OF OFFICERS

At the Board meeting in January of each year the board of directors shall organize by electing one of their members as chairman, one as Secretary for one year, or until his successor is elected and qualified. The board has the discretion to add the position of Vice Chairman as it sees fit.

DUTY OF OFFICERS

1. Chairman

The chairman shall preside at all meetings, appoint all committees, and perform all other duties prescribed by law, or by the Board.

2. Vice-Chairman

The vice-chairman shall perform the duties of the chairman in case of resignation, absence, or disability of the chairman. The vice-chairman's

signature is authorized and officially recognized for either the chairman or Secretary.

3. **Secretary**

The secretary shall perform all duties as required by law and such other duties as the Board may request. The secretary shall be responsible for the safekeeping of one copy of the minutes of every meeting. The secretary shall designate the method and place of record keeping.

4. **Clerk**

The chief appraiser is responsible for performing clerical work, record keeping and correspondence as may be required by the Board. These activities may be delegated to other staff members, but the Board holds the chief appraiser responsible for the performance of these duties:

- To act as a legislative body making policies within the law to govern the local appraisal office. Such policies or regulations may be initiated by the chief appraiser, members of the board, members of the participating jurisdictions, or by the general public. Any new policy or regulation or any change in present policies and regulations, shall be submitted to the Board of Directors for consideration and recommendation.
- To keep, or cause to be kept, a complete and accurate record of policies and regulations
- To require and evaluate reports concerning the progress of the appraisal program and the financial status of the appraisal district.
- To confer with the Chief Appraiser on his recommendations for the appraisal district and to approve, revise, or reject such recommendations.
- To assist in presenting to the public the needs and progress of the appraisal district.
- To keep, or cause to be kept, complete, accurate and legal minutes.
- To provide or request that the governing bodies of the participating jurisdictions provide, by the exercise of legal powers, the funds necessary to finance the operating of the appraisal district.

RESIGNATION FOR BOARD OF DIRECTORS

When a Member of the Board of Directors of the Cochran Central Appraisal District resigns from his/her term they must serve until new board member is appointed.

QUORUM

A majority of the Board shall constitute a quorum for the transaction of business.

TRANSACTING BUSINESS

The Board of Directors can transact business that is binding on the appraisal district only when it is in session, has a quorum present, and minutes are kept. Except in emergencies all business shall be transacted at regular meetings. Special meetings may be called by the Chairman by notifying all members, stating to them the purpose, time and place of the meeting.

VOTING

Voting shall be done by the show of hands. The Chairman shall have a vote. The Tax Assessor/Collector, Chief Appraiser and any other employees of the district present are not members of the Board; therefore, they do not have a vote.

SPECIAL BOARD MEETINGS

Special meetings of the Board of Directors shall be called by the Chairman of the Board when in his opinion it is necessary, or when requested by two members of the Board of Directors.

No business shall be transacted at any special meeting of the board which does not come within the purpose set forth in the call for the meeting.

PUBLIC MEETINGS

All regular meetings of the Board of Directors will open to the public, and the order of business of any regular meeting may be interrupted, at the discretion of the chairman, to give an opportunity for citizens to address the board.

Reasonable time shall be provided during each board meeting for public comment on appraisal district and appraisal review board policies and procedures.

If any member of the public wishes to file a complaint with the Board of Directors concerning the operation of the appraisal office or any other function over which the board has responsibility, he or she may do so. Written correspondence to the chairman of the board outlining the complaint should be delivered to the Chief Appraiser of the district at the appraisal district office. The Chief Appraiser will transmit copies of all such correspondence to members of the board of directors. The issues raised in such complaints or commentary will be discussed by the board

at the next scheduled public meeting, and public testimony will be invited. Pursuant to Section 6.04 (g), Texas Tax Code, the Board of Directors shall notify the parties to the complaint concerning its status on a quarterly basis until final disposition on the matter, unless notice would jeopardize an undercover investigation.

The Board of Directors 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.

PUBLIC ACCESS POLICIES FOR MEETINGS OF BOARD OF DIRECTORS

Pursuant to Section 6.04 (e), Texas Tax Code, the following policies are adopted to provide public access to the Board of Directors for purposes of testimony at public meetings for Non-English speaking persons or any person who has any physical, mental or development disability.

1. It is the policy of the Board of Directors that every reasonable effort will be made to assist all persons in obtaining access to the board of directors regardless of that person's ability to speak English and regardless of any physical, mental or developmental disability of any person wishing to communicate to the board.
2. If a person who does not speak English expresses a desire to communicate with the board, the board shall seek to obtain a translator from the members of the board, the appraisal staff, or the community at large to assist the person in communicating with the board.
3. If a person with a physical, mental or developmental disability expresses a desire to communicate with the board, the board will seek to obtain the appropriate professional assistance to help the person in communicating with the board.

REQUESTS FROM CITIZENS TO ADDRESS THE BOARD

The board shall welcome the advice and counsel of citizen groups, governing bodies of the local taxing jurisdictions and interested persons in the planning and operation of the appraisal of properties. Constructive criticism and advice is always welcome.

All citizens who wish to address the Board on any subject related to District operations shall make a written request, stating in detail the subject to be presented to the Chief Appraiser at Four (4) days prior to a scheduled Board meeting. Items received 96 hours in advance of the day of the Board meeting can be placed on the agenda and proper notice can be given.

At the option of a majority of the board of directors, the Board reserves the right to limit the time and the number of people who speak on the same subject.

The Board may act on subjects that have been properly posted as a part of the agenda or it may choose to seek additional information and delay a decision on items presented by citizens or groups.

EXECUTIVE SESSION

Executive sessions of the Board of Directors will be permitted to discuss certain kinds of district matters such as Litigation or personnel problems. Board members present at an executive session will treat in a confidential way all statements or opinions voiced by those present and every detail of discussion which takes place at the meeting.

Prepared statements may be released to reporters if the Board thinks it necessary and advisable.

NOTICE OF BOARD MEETINGS

The Chief Appraiser is responsible for giving notice of all Board meetings to comply with Texas State Law.

PREPARATION OF AGENDA FOR BOARD MEETINGS

The Chief Appraiser is responsible for the preparation of the agenda for each Board meeting.

Items for consideration by the Appraisal District Board may be presented to the Chief Appraiser at any time by Board members, by other members of the community, or others with items of such a nature requiring action by the Board.

Items received 96 hours in advance of the day of the meeting will be placed on the agenda.

Items received less than 96 hours prior to the day of the meeting will be held until the next Board meeting unless it is in the form of an emergency.

All requests should be in writing with supporting information on the item to be discussed when at all possible.

MINUTES OF THE DISTRICT BOARD MEETINGS

The official minutes of the Board of Directors shall be kept in the office of the Chief Appraiser, and a copy of the minutes kept by the secretary of the board.

The Board of Directors will hold the Chief Appraiser responsible for the safety and availability of the Board minutes.

PUBLIC INFORMATION ACT

The Board of Directors is required to complete a training course on the Public Information Act, not later than the 90th day after taking the oath of office.

The Chief Appraiser is hereby designated the custodian of all records, documents, writings, letters, memoranda, or other written, typed, copied or developed materials possessed, assembled, or maintained by this appraisal

A list of those persons requesting confidential information will presented to the Board of Directors:

- When the Appraisal District receives a written request for disclosure, the District has 10 business days to respond, according to law. The board, through the Chief Appraiser, must either provide the records for inspection or request an open records decision from the attorney general, unless there has already been a decision that the records are confidential.
- If the district believes a record is confidential, but does not request an open records decision within 10 business days and no prior decision on the issue exists, the records is presumed open after 10 business days.
- All requests for public information are to be forwarded to the Chief Appraiser.
- The request shall be in writing, stating the specific item to be inspected and will become a part of the permanent file.
- The Chief Appraiser shall thereupon make a determination as to whether or not the information requested is public in nature.
- If the Chief Appraiser finds the information to be public in nature, he shall make available such record for inspection. No mechanical, photographic or electronic equipment will be allowed upon district's premises.
- No district records will be taken from districts premises.
- If the information is in active use or otherwise unavailable, the party requesting the information will be notified immediately upon it's becoming available.
- Copies will be provided by the district at a minimal charge.
- If he finds the information not public in nature, he shall so inform the requesting party and shall for no reason release such information.
- Magnetic Media of appraisal records shall be produced by the District. The District shall be responsible for production or securing hard copy reproductions of records and for the distribution of all copies.
- The Attorney General's Office is responsible for developing guidelines for charging for public information records. The Appraisal District will follow the guidelines set forth by the Attorney General's Office for such charges.

APPRAISAL DISTRICT OPERATION

BUDGETING FOR OPERATION OF DISTRICT APPRAISAL OFFICE

Before June 15 of each year, The Chief Appraiser submits to the Board of Directors a proposed budget for the upcoming fiscal as stated in the Tax Code.

The Chief Appraiser will submit a proposed budget to each taxing unit before July 15 each year.

The Board of Directors will hold public hearing, subject to the requirements of the Open Meetings Act, to consider the budget.

The Board must approve the Budget before September 15 each year. Once the board adopts the Budget the Chief Appraiser will submit the adopted budget to the taxing units.

FINANCING OF THE APPRAISAL DISTRICT

Financing of the appraisal district shall be pursuant to The State Property Tax Code. Any additional services other than the appraisal of property shall be by contract. The Cochran Central Appraisal District is contracted by each Taxing Jurisdiction in the County, to perform Assessment services.

HOURS OF OPERATION FOR APPRAISAL DISTRICT OFFICE

The Chief Appraiser will see that the Appraisal Office is kept open from the hours of 8:00 A.M. to 4:30 P.M. on Monday thru Friday of each week except for the holidays approved by the Board of Directors.

REAPPRAISAL PLAN

In accordance with Section 6.05(1) of the Code, the board has a written reappraisal plan. The Board will hold a public meeting to consider the plan, No later than September 15 of each even-numbered year.

Once the reappraisal plan is approved the board will distribute copies to all the taxing units and the Comptroller within 60 days of board approval.

PURCHASE ORDERS/ GOODS AND SERVICES

All purchases except those specifically approved by the Chief Appraiser and the Board of Directors must be done with a purchase order, signed by the person requesting the purchase and by the Chief Appraiser. These purchase orders must have an invoice attached after delivery before any payments can be approved.

Some small items that are frequently purchased will not require a purchase order; but all invoices, signed by the employee receiving the merchandise, must be presented to the bookkeeper and approved by the Chief Appraiser before any payment can be made.

All goods and services that exceed \$50,000, will be put out for bids.

PURCHASE OF OFFICE EQUIPMENT

Office equipment purchased by the District in the amount of \$500.00 or over with a life expectancy of one year or more will be capitalized. Office equipment purchased by the District in the amount of \$500.00 or less with a life expectancy of less than one year will be expensed.

DISBURSEMENT OF FUNDS

Dual signatures will be required on all checks

All checks must have prior Board approval except as provided for in other sections of this policy.

The Board is considered to have given approval on all payroll checks at the time the salary schedules are accepted with the annual budget.

The Board is considered to have given approval on all contracted services at the time the Board approves the contract as long as it is within the bounds of the cost as approved.

The Chief Appraiser or designated employee is authorized to sign checks without prior Board approval in order to preserve a discount for early payment in an emergency situation.

At each Board meeting the Chief Appraiser is to furnish the Board of Directors with a list and explanation of all checks written and a separate list of any checks to be written. Back up information and invoices shall be available for the Board's inspection. These check lists and bill lists shall be made a permanent part of the Official Board Minutes when they are approved.

TIMELY PRESENTATION OF BILL TO DISTRICT

Bills must be presented to the district within 60 days of date goods were purchased or services rendered. All bills presented after 60 days will not be considered for payment, unless approved by the board.

DISTRICT TRAVEL POLICY

Any Board of Directors, Appraisal Review Board member, Agricultural Committee member, the Chief Appraiser, Designated Employee for district related travel will be reimbursed by the Cochran Central Appraisal district, for the following specific expenses.

1. Transportation
2. Lodging and Meals
3. Registration fees
4. Gasoline and Parking
5. Reasonable expenses

The District will pay mileage at the annual rate per auditor guidelines. The District will not pay for alcoholic beverages, entertainment or items not listed above.

CONCEALED WEAPONS POLICY BACKGROUND

The Texas Legislature enacted the concealed handgun law, which allows citizens with a permit to carry concealed weapons. The Attorney General, has opined that any establishment may set the rules for entry onto its premises. Thus, the Cochran Central Appraisal District may post signs and request customers to refrain from carrying guns into the Appraisal District. The CCAD believes that carrying concealed weapons into the building creates the potential for serious problems. While we realize that our policy and procedures will not likely deter armed robbers, we do believe that it will help prevent accidents.

PREMISES

For purposes of this policy, the CCAD "premises" includes the building, parking lots and any other contiguous property deemed to be within the control of the CCAD.

SIGNS

The CCAD will have a sign at the entrance, banning the carrying of concealed weapons into the building. (Since many of our customers are Spanish speaking, the signs will either use the universal symbol for "no" or will also be written in Spanish.)

ENFORCEMENT

The Chief Appraiser will be notified immediately should anyone appear on the premises with a gun. The Chief Appraiser will notify the police.

RECORDS RETENTION

As pursuant to Tex. Local Government Code {203.041} The Cochran Central Appraisal District filed a Records Control Schedule to the Texas State Library And Archives Commission on August 4, 1994 for approval.

All records will be retained or disposed of as stated in the Cochran Central Appraisal District Records Control Schedule.