

**BOARD OF DIRECTORS
POLICIES & PROCEDURES
OF**

HOWARD CENTRAL APPRAISAL DISTRICT

Approved March 8, 2023

BOARD OF DIRECTORS POLICIES & PROCEDURES

OPERATING AUTHORITY

The Howard Central Appraisal District is a political subdivision of the State of Texas created pursuant to Subtitle A of the Property Tax Code. The district's primary responsibility is the development of an appraisal roll for use by taxing units in imposing ad valorem taxes on property in the district.

The appraisal district's boundaries are the same as the county's boundaries. This does not preclude the board of directors of two or more adjoining appraisal districts from providing for the operation of a consolidated appraisal district by interlocal contract.

The costs of district operations are allocated to the various taxing units participating in the district, based upon their relative tax levies. Payments are due before the first day of each calendar quarter and late payments are subject to penalty and interest.

A majority of the taxing units entitled to vote in the selection of the board of directors have the authority to veto the appraisal district's budget and any other action of the board of directors.

BOARD OF DIRECTORS

The appraisal district is governed by a Board of Directors. Five directors are appointed by the taxing units that participate in this district. The County Assessor-Collector serves as a nonvoting member making six board members. The majority of the board's attendance is required at a meeting to constitute a quorum. This can include the County Assessor-Collector even though they may not be a voting member. Appointed board members serve two year terms beginning on January 1 of even number years. The Board of Directors must comply with Sec. 6, Local Administration of the Texas Property Tax Code.

OFFICERS OF THE BOARD

The board shall consist of a Chairman and a Secretary who shall be selected by majority vote at the first meeting of each calendar year. In the event of a vacancy the office is filled at the first regular meeting following the vacancy. Officers shall serve for one calendar year and may be re-elected.

The Chairman's duties include:

- Approves Board of Director Meeting Agenda ;
- Presides over all board meetings;
- Ensures the board meeting operates according to Roberts Rules of Order ;

- Keeps all board members aware of information and materials for the meeting;
- Signs approved minutes of the previous board meeting ;
- Signs all legal instruments requiring board signature, as approved by the board ;
- In the absence of the Chairman, the Secretary shall preside over the meeting, and assume all duties of the Chairman ;
- Is the Chief Appraiser's primary contact with the board.

The Secretary's duties include:

- Along with the Chairman, signs approved minutes of previous board meeting ;
- Performs legal duties as required by statute and functions designated by the board
- Co-signs all checks with the Chief Appraiser unless another method of signing checks is approved by the board ;
- The duties of the Secretary such as keeping the minutes and sending out notices may be delegated to an Appraisal District Employee.

MEETINGS

The Board of Directors meets the second Wednesday of each month beginning at 12:30 p.m. Special Meetings or Emergency Meetings may be called by the Chairman.

Place: Meetings shall be held in the board room of the district's office located at 315 S Main, Big Spring, Texas, unless a different location is designated by board action and in the notice of the meeting.

Notices: Notices of meetings shall be posted as required by law. No business shall be transacted at the meeting except that for which is posted in the agenda.

Rules: Meetings shall be conducted in conformity to Roberts Rules of Order unless otherwise directed by board policy. The board shall have the authority to hold a closed or executive session without public admittance consistent with the requirements of law.

Notice to Board of Directors: A Board of Director packet outlining the agenda and providing supporting information shall be prepared by the Chief Appraiser and mailed or e-mailed to the board members at least seventy-two (72) hours prior to the time of the next regular meeting. The packet shall include the minutes of the previous meeting, and any information that will be discussed at the meeting.

Minutes: The minutes of the preceding meeting shall be approved by the board as the first order of business and signed by the Chairman and Secretary. The agenda and official minutes shall be bound and kept by the Chief Appraiser in the office of the appraisal district and shall be posted on the appraisal districts website.

CITIZEN PARTICIPATION

The agenda for the order of business for all regular meetings shall include public comments to allow receipt of citizens' input. Citizens will not be permitted to enter into discussion or debate as other agenda items are being considered by the board. Citizens to be heard must list their name on a sign-in sheet before the Board of Directors are in session. The purpose of this item is to allow citizens an opportunity to address the board on any issue or issues over which the board has authority. The time to speak is limited to five minutes per citizen signed up to speak. By majority consent, the board may extend the time.

AUTHORITY OF THE BOARD

The Board of Directors shall establish general policies in keeping with the wishes of the community and the requirements of State law. Members of the Board of Directors shall have the 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.

The statutory responsibilities of the Board of Directors include:

1. Establishment of an appraisal office: The administrative offices of the district shall be located at 315 S Main, Big Spring, Texas. Office hours for the district shall be 8:00 a.m. to 5:00 p.m., Monday through Friday, unless the day is a designated holiday approved by the board.
2. Establish and Maintain a Personnel Policy: The board shall develop policies and procedures for all employees of the appraisal district to adhere to in their professional duties. The Board of Directors shall approve disciplinary action on any employee who has violated the district's policies or law.
3. Appointment of Chief Appraiser: The board shall appoint a Chief Appraiser who will serve as the Chief Administrator of the district's office. The Chief Appraiser shall serve at the pleasure of the board.
4. Approval of Budget: The board shall consider and adopt an annual budget by September 15 of each year. The budget may not be adopted until written notice is given to the taxing units and the public and the board has conducted a public hearing on the proposed budget.
The Chief Appraiser shall prepare the budget, the Chairman shall schedule a budget workshop for the Board of Directors and any other interested parties to present the preliminary budget. This preliminary budget will be sent to all taxing units. Based on changes to the preliminary budget as approved by the Board of Directors, the Chief Appraiser shall prepare the budget and present it to the board for approval as required by statute.
5. Annual Financial Audit: The board shall contract for an annual audit by an independent Certified Public Accountant. A copy of the audit report shall be

delivered to the presiding officers of the county, cities and schools participating in the district.

6. Designation of Depository: Howard CAD will follow the requirements set out in Section 6.09 of the Property Tax Code in the selection of a depository for District funds. Bids under this section are required every 2 years. By law, an extension is allowed if agreed by both parties for an additional two-year period.
7. Appraisal Contracts: The board shall review and approve contracts between the appraisal district and companies or persons providing services to the District.
8. Approval of Agricultural Advisory Committee: The chief appraiser will submit proposed Agricultural Advisory Committee members to the Board of Directors annually for approval.
9. Biennial Reappraisal Plan: The Chief Appraiser shall present a reappraised plan for the Appraisal District to the board for approval.
10. Employee Salaries: Changes to the salary of any employee of Howard Central Appraisal District shall be approved by the Board of Directors prior to the change.

AMENDMENTS

This policy may be amended or new policies adopted by the board at any meeting at which a quorum is present, provided notice of the proposed alteration is contained in the agenda of the meeting. Any policy adopted by the board shall include the date on the cover sheet, and the affected page shall be initialed by the Chairman,

Along with these policies, an Appraisal District Board of Director Manual published by the Comptroller will be maintained on file for procedures and legal references.

COMPLAINT PROCEDURES

The board will consider complaints on any of the following persons, if the subject of the complaint was acting in the person's official capacity:

1. A member of the Board of Directors
2. A member of the Appraisal Review Board
3. Any Employee of the Appraisal District
4. Any private person or firm who, by contract, performs governmental functions for the Appraisal District.

A complaint may address any matter within the jurisdiction of the Board of Directors of the Howard Central Appraisal District. A complaint may **NOT** address any of the grounds for protests before the Appraisal Review Board. A complaint must be filed in writing. The Board of Directors will respond to written complaints after the complaint has been investigated.

Correspondence shall be mailed to:

Chairman, Board of Directors
Howard Central Appraisal District
P.O. Box 2178
Big Spring, Texas 79721-2178

The Chairman of the Board shall open and inform the board of any complaints received by the board during regular Board of Director Meetings. At each regular meeting the board shall request that the Chief Appraiser report on the status of all the pending complaints which have previously been referred to the Chief Appraiser by the board. The board shall take the actions it may deem reasonable and appropriate to resolve a complaint.

No employee or official of the Appraisal District shall be sanctioned or disciplined by the board in response to a complaint without being given an opportunity to address the board during its meetings. The board may also allow the complaining party to appear.

The board's deliberations at its meetings with respect to complaints shall occur in open session or executive session as authorized by the Texas open meetings act.

In response to each complaint referred to the Chief Appraiser by the board, the Chief Appraiser shall investigate the validity of the complaint, report the findings of the investigation, and make recommendations to the board. When a complaint is pending, at least once each calendar quarter, the board shall notify the parties to the complaint (both the complaining party and the party against whom the complaint is filed) in writing of the status of the complaint unless such notice would jeopardize an undercover investigation. The Chairman of the Board shall notify the parties when a complaint is resolved.

**PUBLIC ACCESS POLICIES FOR MEETINGS OF APPRAISAL DISTRICT
BOARD OF DIRECTORS**

The following policies are adopted to provide public access to the Board of Directors for purposes of testimony at public meetings concerning Appraisal District and Appraisal Review Board, as well as any matter over which the Board of Directors has responsibility:

Any non-English speaking person, deaf person, or person who has any physical, mental or development disability desiring to appear before the board must file a written request with the Chief Appraiser, who will schedule the person to present testimony at the next regularly scheduled board meeting. The request should indicate any special assistance or arrangement required to make the presentation to the board possible.

The Chief Appraiser shall appoint at least one bilingual person in the county to serve as an interpreter when needed. An interpreter shall attend any meeting of the Board of Directors in which a non-English speaking person is scheduled to testify and shall be paid per diem amount equal to that paid to members of the Appraisal Review Board.

The Chief Appraiser shall coordinate with the Area Service Council of the Texas Commission for the Deaf in obtaining services and shall appoint an interpreter to attend any meeting of the Board of Directors in which a deaf person is scheduled to testify when needed. The interpreter shall be paid a per diem amount equal to that paid to members of the Appraisal Review Board.

The Chief Appraiser shall coordinate with the Texas Rehabilitation Commission, the United Way, and other public and private agencies with regional offices to provide proper arrangements for public forums, to include the correct placement of microphones, sufficient area for wheelchairs and other mobility aides, and any other matter which would assist in improved access to the Board of Directors in a Public Hearing.

Meetings of the Board of Directors for which written notice has been given from persons requesting barrier free access shall be conducted in public buildings complying with the standards and specifications adopted by the State Purchasing and General Services Commission (P.O. Box 13047, Capitol Station, Austin, Texas 78711) pursuant to the Elimination of Architectural Barriers Act, Article 7 of Article 601b, V.T.C.S., where available. Howard County Appraisal District is a barrier-free public building.

CHIEF APPRAISER VACANCY

1. The Board of Directors will consider placement of a new Chief Appraiser within the appraisal district or appointing an Interim Chief Appraiser until a Chief Appraiser can be hired.
2. The board may advertise for the chief appraiser position in trade associations as well as posting the opening within the office.
3. The board will interview the best qualified candidates.
4. The board will vote on the new Chief Appraiser and negotiate a benefit package.