

ATASCOSA COUNTY APPRAISAL DISTRICT POLICIES AND PROCEDURES



EFFECTIVE September 18, 2015

ATASCOSA COUNTY APPRAISAL DISTRICT

POLICIES AND PROCEDURES

EFFECTIVE SEPTEMBER 17, 2015

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I. APPRAISAL DISTRICTS

Appraisal districts are established as political subdivisions of the State for each county, and are responsible for appraising property for purposes of ad valorem taxation by each taxing unit that assesses tax on property in the district. They are authorized to perform the functions described in the manner set forth in the Tax Code, and are governed by such other applicable state and federal laws. Pursuant to such authority, the Atascosa County Appraisal District hereby establishes these Policies and Procedures for its operations. If any such policy or rule or portion thereof contravenes any law or regulation of the state of Texas or of the United States, such rule or portion thereof shall be of no effect.

II. BOARD OF DIRECTORS

A. AUTHORITY

The Board of Directors is established and has the duties and responsibilities set forth in Tax Code Chapter 6. Members are not entitled to receive compensation for service on the board, but shall be reimbursed for actual necessary expenses. Individual members of the Board of Directors may not use any part of the Appraisal District office as personal office space. No member shall instruct the Chief Appraiser or a staff member to perform any task without authorization from the full Board of Directors.

Some of the specific responsibilities of the Board of Directors are as follows:

1. Hiring, compensating, and supervision of the chief appraiser.
2. Adopting an annual budget for operation of the appraisal office.
3. Purchasing or leasing real or personal property as necessary to operate the appraisal office.
4. Preparation of an annual audit by certified public accountants.
5. Selecting a financial institution for deposit of district funds.
6. Purchasing and contracting for the District's operational needs in compliance with applicable competitive bidding requirements.
7. Advising the chief appraiser regarding appointment of the agricultural advisory board.
8. Appointing and compensating the Appraisal Review Board.

B. QUORUM

A majority of the board (more than half the number of members including the non-voting tax assessor-collector, if applicable) shall constitute a quorum for the transaction of business. A quorum is the minimum number of board members necessary to be present in order for the board to conduct business.

C. VOTING

Voting shall be verbal or by a show of hands at the discretion of the chairperson. The chairperson is entitled to vote on any matter. Approval of every resolution or motion shall require the affirmative vote of a majority of board members present, except to the extent that these rules and certain state statutes impose other voting requirements.

D. OFFICERS

The Board of Directors shall, during the first meeting of each year, elect one member as chairperson, one as vice-chairperson, and one as secretary. Each officer shall serve for a period of one year, or until his/her successor is elected and qualified. The duties of the officers are as follows:

1. Chair

The Chair shall preside at all meetings, appoint all committee members, and perform all other duties prescribed by law or by the board. In the absence of the chair, the vice-chair shall preside. In absence of the chair and vice-chair, the board shall elect a board member to preside. If the chair vacates the meeting, and the vice-chair is not present, the chair may, subject to the approval of the board, appoint a temporary chair to preside over the remainder of the meeting. The first adjournment terminates this appointment.

The chair shall preserve order and decorum, call upon the sergeant-at-arms as necessary to enforce compliance with the rules, and confine discussion to the subject under consideration. This may include limiting public comments to a reasonable time. The chair shall state all questions submitted for a vote and announce the result. The chair may call for a ten (10) minute recess at regular intervals of approximately one (1) hour at appropriate points in the meeting agenda.

2. Vice-Chair

The Vice-Chair shall perform the duties of the Chair in case of resignation, absence, or disability of the Chair. The Vice-Chair's signature is authorized and officially recognized for either the Chair or the Secretary.

3. Secretary

The Secretary shall perform all duties as required by law and such other duties as the board may request.

E. MEETINGS

1. Regular Meetings shall be held every other month at 5:30 p.m. on the third Thursday of the month, unless postponed or otherwise rescheduled. Public hearings will be held as necessary and as indicated on the agenda.

2. Special meetings may be held upon request of the Chief Appraiser or three members of the board.
3. The chair shall prepare the agenda for all meetings with the assistance of the chief appraiser. Any board member may request an item be included on the agenda. Any such request must be made in writing to the chair, and delivered to the Appraisal District Office at least eight business (8) days prior to the scheduled meeting date.
4. The agenda shall be posted by the ACAD Secretary on the ACAD's official bulletin board at least 72 hours preceding the meetings as well as with other entities required by law.
5. The Chief Appraiser shall attend all meetings of the board unless excused. They may make recommendations to the board, and shall have the right to take part in all discussions of the board, but shall have no vote.
6. All meetings shall be open to the public except as provided by the Texas Open Meetings Act. No formal vote shall be taken in a closed meeting on any matters under discussion.
7. Members shall occupy the respective seats in the board chamber assigned to them by the chairperson of the board, but any two or more members may exchange seats.
8. When recognized by the chair, a member shall confine himself to the question under debate. No member shall address the chair or demand the floor while any vote is being taken.
9. Every member present when a question is put shall vote either "yes" or "no" except on matters involving the consideration of his own official conduct, or where his financial interests are involved, and in these instances he shall not vote. Excuse from voting must be made before the votes are called for. The member having briefly stated the reason for his request, the excuse from voting shall be made without debate and the proper forms provided by the ACAD Secretary shall be executed.
10. The right of a member to address the board on a question of personal privilege shall be limited to cases in which his integrity, character, or motives are assailed, questioned, or impugned.
11. Any member shall have the right to file a dissent from or protest against any action of the board. Such dissent or protest shall be in writing and filed with the Secretary not later than the next regular meeting following passage of the action.
12. No member shall be excused from attendance at a board meeting except for good and valid reason or unless on official ACAD business as an officially designated ACAD

representative, in which case, the member may request that the secretary record such fact in the minutes for that meeting.

F. CONDUCT

1. BOARD MEMBERS

- A. During board meetings, board members shall preserve order and decorum and shall neither by conversation nor otherwise delay or interrupt the proceedings, nor refuse to obey the orders of the presiding officer or the rules of the board.
- B. Every board member desiring to speak shall address the chair and, upon recognition by the presiding officer, shall confine himself to the question under debate, and shall avoid discussion of indecorous language.
- C. Every board member desiring to question the administrative staff shall address questions to the Chief Appraiser, who shall make best efforts to either answer the inquiries himself or to designate some member of this staff for that purpose and provide a response in a timely fashion. So as to not interfere with the regular business of the Appraisal District every board member shall limit their inquiries to reasonable inquiries related to their duties as a board of director. Every board member who makes inquiries that are deemed by the chief appraiser or their designee to be outside the scope of reasonable inquiries limited to their duties as a board of director will be treated as a citizen request for information subject to the Texas Public Information act.
- D. A board member, once recognized, shall not be interrupted while speaking unless called to order by the presiding officer, unless a point of order is raised by another member. If a board member is called to order while speaking, he shall cease speaking immediately until the question of order is determined. If ruled to be in order, he shall be permitted to proceed. If ruled to be not in order, he shall remain silent or shall alter his remarks so as to comply with rules of the board.
- E. Board members shall confine their question to the particular matters before the assembly and in debate shall confine their remarks to the issues before the board. No board member shall speak to any agenda item for more than five minutes, unless upon motion, second and a majority vote in favor of extending discussion shall be passed for the agenda item under discussion.
- F. Every board member desiring to question the Attorney for the ACAD or otherwise seek legal advice of any nature shall address questions to the Chief Appraiser who will then direct the inquiry to the Attorney for the ACAD and provide the response to the board member.

- G. Only the Chairman of the Board and Secretary of the Board of Directors are authorized to communicate directly or indirectly with the Media on behalf of the board of directors or the ACAD. Every additional board member desiring to communicate with the media on behalf of the board of directors or the ACAD must get prior written approval from the Chairman of the board of directors.

2. ADMINISTRATIVE STAFF

- A. Members of the administrative staff and employees of the ACAD shall observe the same rules of procedure and decorum applicable to members of the board.
- B. Although the presiding officer has the authority to preserve decorum as far as staff members and ACAD employees are concerned, the Chief Appraiser also is responsible of the orderly conduct and decorum of all ACAD employees under their direction and control.
 - (1) The Chief Appraiser shall take such disciplinary action as may be necessary to insure that decorum is preserved at all times by ACAD employees in board meetings.
 - (2) No staff member, other than the staff member having the floor, shall enter into any discussion either directly or indirectly without permission of the presiding officer.

3. CITIZENS

- A. Citizens are welcome to attend all official meetings of the ACAD board and will be admitted to the board chamber up to the fire safety capacity of the room. Overflow crowds may listen to proceedings from the hallway, or adjacent rooms and meetings may be removed to other areas of the ACAD office building or other locations if more appropriate.
- B. All male persons will remove hats and all citizens will refrain from private conversations in the chamber while the ACAD board is in session.
- C. Citizens attending board meetings shall also observe the same rules of propriety, decorum, and good conduct applicable to members of the board. Any person making personal impertinent, or slanderous remarks, or who becomes boisterous while addressing the board while attending the board meetings, shall be removed from the room if the sergeant-at-arms is so directed by the presiding officer, and their person shall be barred from further audience before the board during that session of the ACAD board.

- D. Unauthorized remarks from the audience, stamping of feet, whistles, yells, and similar demonstrations shall not be permitted by the presiding officer, who shall direct the sergeant-at-arms to remove such offenders from the room. Aggravated cases shall be prosecuted by an appropriate complaint signed by the presiding officer. In case the presiding officer shall fail to act, any member of the board may move to require him to act to enforce the rules, and the affirmative vote of the majority of the board shall require the presiding officer to act.
- E. No placards, banners, or signs of any kind will be permitted in the board chamber. Exhibits, displays and visual aids used in connection with presentations to the ACAD board are, however, permitted. Hand-held, non-stationary audio visual equipment is permitted. The presiding officer has discretion to limit or modify these policies as necessary to ensure the safety and convenience of all attendees.
- F. Citizens attending board meetings are not allowed to bring food or drink into the board chamber.
- G. Citizens shall not address the board or participate in discussion on any matter unless they have been included on the agenda for such purpose, or are making remarks during a period for citizen comments, or are recognized by the presiding officer. No citizen may speak on any issue for more than three (3) minutes, except upon majority vote in favor of extending discussion on the issue under discussion. Citizens may not transfer or share their allocated time with other citizens.
- H. Any person may present a complaint to the chairman of the board regarding any matter that the Board has authority to resolve. Such complaints must be made in writing, addressed and delivered to the chairman of the board at 274 4th Street or P.O. Box 139 Poteet, Texas 78065. Upon receipt the complaint shall be provided to the standing complaint committee for investigation and response and report any necessary findings to the Board. The Board of Directors shall take the actions it may deem reasonable and appropriate to resolve a complaint. The Board may also allow the complaining party to appear before it. 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, Article 6252-17 Texas Revised Civil Statutes.

G. ENFORCEMENT

The Chief Appraiser, or his official designee as chief law enforcement officer, shall act as sergeant-at-arms for the ACAD board, and shall furnish whatever assistance is needed to enforce the rules of decorum herein established.

H. ORDER OF BUSINESS

The order of business of each meeting shall be a listing by topic of subjects to be considered by the board and shall be mailed or emailed to members of the board each Monday preceding the Thursday meeting to which it pertains. Conduct of business at special meetings will likewise be governed by an agenda and by the rules of procedure contained herein.

I. CITIZEN COMMUNICATION

A person may present a subject for the board's consideration during the "Public Comments" period of a board meeting in accordance with the following rules:

1. A person wishing to address the board must register with the ACAD secretary, either in person or by telephone, provide the following information: Name, address, daytime telephone numbers, and subject matter to be presented.
2. Persons may address the board on items not included in the agenda; however, the board may not discuss or comment on the issue other than as necessary to determine the nature of the comments.
3. Persons may address the board on items that are included in the agenda by recognition from the chair at the time of discussion by the board. Only one person may speak at a time. Comments shall be limited to the specific agenda item being considered.
4. Speakers must address their comments to the presiding officer rather than to individual board members or staff.
5. Speakers may file copies of remarks or supporting information with the secretary, who shall make the information available to the board and Chief Appraiser.
6. In general a person will be allowed to speak for three (3) minutes. However, the chair has discretion to modify time limits as necessary to impose order and efficiency.

J. ORDER AND PROCEDURE

All resolutions shall be presented to the board only in printed or typewritten form. Roberts Rules of Order, Newly Revised, shall govern the proceedings of the board in all cases, unless in conflict with these rules or the law of the State of Texas.

1. RECONSIDERATION

A motion to reconsider any action of the board may be made not later than the next succeeding official agenda meeting of the board. Such a motion can only be made by a member who voted with the majority. It can be seconded by any member. No question shall be twice reconsidered, except by unanimous consent of the board.

2. THE PREVIOUS QUESTIONS

When the previous question is moved and seconded, it shall be, put as follows: "Shall the main question be not put?" There shall be no further amendment or debate; but pending amendments shall be put in their order before the main question. If the motion for the previous question is lost, the main question remains before the board. An affirmative vote of two thirds of the board present is required to move the effect to moving "that debate now cease, and the board immediately proceed to vote on the pending motion." In practice, this is one with the phrase, "Call for the question" or simply saying "Question."

3. WITHDRAWAL OF MOTIONS

A motion may be withdrawn or modified by its mover without asking permission, until the motion has been stated by the chairperson. If the mover modifies his motion, the seconder may withdraw his second. After the question has been stated, the mover shall neither withdraw it nor modify it without the consent of the board.

4. AMENDMENTS TO MOTION

No motion or proposition of a subject different from that under consideration shall be admitted under color of amendment. A motion to amend an amendment is in order, but one to amend an amendment to an amendment is not in order.

5. APPROPRIATIONS OF MONEY

Before formal approval by the board of motions providing for appropriation of money, information must be presented to the board showing the purpose of the appropriation and the account to which it is to be charged. In addition, before finally acting on such an appropriation, the board shall obtain a report from the chief Appraiser as to the availability of funds and his recommendations as to the desirability of the appropriation.

6. DEFERRAL OF AGENDA ITEMS

Upon the request of a board member, an item appearing on the board agenda for the first time will be deferred until the next agenda meeting unless another board member objects to the deferral. If another board member objects, the chairperson of the board shall decide whether the item will be deferred. A board member may also request deferral of an agenda item for more than one meeting, in which case the time period requires the concurrence of a majority of the board. After once being deferred under this procedure, an item may not again be deferred except by majority vote of the board.

7. SUSPENSION OF RULES

Any provision of these rules not governed by state statute may be temporarily suspended by a two-thirds vote of all members of the board. The vote on any suspension shall be taken by "yes" and "no" vote.

8. AMENDMENT OF POLICIES

These rules and policies may be amended or new rules adopted, by majority vote of the board.

9. CLERICAL NEEDS

The Chief Appraiser is responsible for performing such 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.

III. CHIEF APPRAISER

- A.** Pursuant to Section 6.05 of the Tax Code, the Board of Directors by a majority vote shall appoint the Chief Appraiser. The Chief Appraiser shall be directly responsible to the Board of Directors and shall serve at the discretion of the Board of Directors. In selecting a chief appraiser, the Board shall utilize the following procedures.

1. A committee of board members shall be appointed to solicit applications and make recommendations to the Board. The committee shall advertise the position and required qualifications in such a manner as to reach the majority of qualified applicants, including publication in major appraisal industry association magazines. The committee shall determine appropriate salary, qualifications and benefits of the position; review resumes; and schedule interviews with the Board for applicants that the Committee determines are sufficiently qualified.
 2. The Board shall require applicants to be certified as a Registered Professional Appraiser in accordance with the licensing requirements of the Texas Department of Licensing and Regulation (or other applicable agency that regulates property tax professionals according to law).
 3. In determining an appropriate compensation for the chief appraiser, the committee shall obtain information regarding chief appraiser salaries, qualifications and benefits from other appraisal districts in counties of similar size and number of parcels to Atascosa County, such as Kerr, Medina, Howard, San Patricio, and Brown counties.
 4. Upon completion of the process described above, the Board shall interview applicants at a meeting held in accordance with the Texas Open Meetings Act. Interviews may be held in closed session as allowed by the Act; however, the chief appraiser shall be selected by the Board of Directors in open session.
- B.** The Board of Directors shall conduct an annual performance evaluation of the Chief Appraiser and set their salary for the following year. The Board of Directors shall confer with and/or notify the Chief Appraiser of the results of this evaluation.
- C.** The Chief Appraiser may employ and compensate professional, clerical and other personnel as provided by the budget.
- D.** In addition to the responsibilities mandated by other sections of this manual, the Personnel Policy Manual, The Texas Property Tax Code, and generally accepted business practices, the Chief Appraiser shall be responsible for the following:
1. Acting as custodian of the District's records, including maintenance and safe guarding of such records and compliance with the Public Information Act and the Public Records Retention Act.
 2. Maintenance at all times of a current fixed asset listing and accurate inventory control records.

3. Maintenance at all times of sufficient property casualty, liability, and errors and omissions insurance policies with sufficient coverage to provide protection for the district and its officers and employees.
 4. Compliance at all times with the Code of Ethics established by the Texas Association of Assessing Officers, and the Board of Tax Professional Examiners.
 5. Compliance at all times with local, state, and federal regulations and laws.
 6. Establishment of effective public relations and public information procedures.
 7. Authority to negotiate and settle any litigation (including any related mediation, arbitration or other administrative proceeding) involving the ACAD after consultation with the General Counsel for ACAD.
- E. In addition to the responsibilities mandated by other sections of this manual, the Personnel Policy Manual, The Texas Property Tax Code, and generally accepted practices, the Chief Appraiser shall personally meet with one or more representatives designated by each participating taxing unit (or the governing body of such taxing unit at the election of the taxing unit) to discuss and explain the proposed ensuing ACAD budget prior to the date required for submission of the proposed budget to the Board of Directors and the participating taxing units as required by Tax Code Section 6.06(a). The Chief Appraiser shall to the extent reasonably possible take into consideration any comments or concerns provided by the taxing units in the preparation of the final proposed budget to be submitted to the Board of Directors and the participating taxing units.

IV. BUDGET AND OPERATIONS

A. ANNUAL BUDGET

1. The Chief Appraiser shall prepare an annual budget for the operation of the district office, including salaries for personnel. A preliminary copy of the proposed budget shall be presented to the Board of Directors no later than April 30th each year. The Chief Appraiser shall be responsible for preparing, presenting and scheduling hearings as mandated by the Code.
2. The Board of Directors shall adopt the budget as provided by Tax Code 6.06.
3. Any significant revisions to the budget once adopted, either total or by category, must be made by amendment to the budget upon approval of the board of directors as provided by Tax Code 6.06(c).

B. ADDITIONAL SERVICES

Additional services other than the appraisal of property and the furnishing of an appraisal roll to each taxing unit shall be contracted by way of an interlocal government contract. Payment for this additional service shall be based on actual cost to provide the service. The Board of Directors shall, on an annual basis, consider, select, and approve all such contracts.

C. DISBURSEMENT OF FUNDS

1. Two signatures shall be required on all checks issued by the Atascosa County Appraisal District. Authorized signatures are those of the Chief Appraiser, and the Chair, Vice-Chair, and Secretary of the Board of Directors. In the event of vacancy or incapacity of the Chief Appraiser or any other authorized person any two other authorized signatures will suffice.
2. The Chief Appraiser shall confirm the validity of each invoice and must authorize each expenditure before disbursements. The Chief Appraiser shall present a complete list of the prior month's expenditures to the board at each regular meeting.

D. GENERAL OPERATING PROCEDURES

1. Pursuant to Tax Code Section 6.11, all purchases in excess of the statutory maximum shall be subject to competitive bidding requirements as set forth in the Texas Property tax Code, Sec. 6.11.
2. For those purchases and services not subject to competitive bidding requirements, the Chief Appraiser shall obtain (3) three proposals when possible. The Chief Appraiser shall consider price, quality, reliability, and support or maintenance. The purchase or contract decision shall be the one deemed most advantageous to the district.

E. DISPOSAL OF DISTRICT PROPERTY

1. The District shall at all times maintain accurate records of district property.
2. In the event that an item is found to be of no use to the District, the Chief Appraiser shall first determine whether the item has salvage value. "Salvage value" shall be defined as any value which exceeds fifty dollars (\$50.00).
3. Items which have no salvage value will be disposed of in whatever manner is deemed to be the most expedient and efficient for the District.

4. Items which have salvage value will first be offered to local governmental agencies or other appraisal districts, to be purchased at current market value.
5. All items having salvage value and not purchased by local governmental agencies or other appraisal district's shall then be let for bid. The Chief Appraiser shall advertise for sealed proposals on the items by lot and shall allow adequate time for public inspection. The Chief Appraiser may specify minimum bid amounts when necessary and shall accept the bids deemed most advantageous to the district.
6. Upon disposal of district property, the date and method of disposal shall be registered on the inventory control record, witnessed and initialed by two (2) designated employees and duly noted on the fixed asset listing.

F. AWARDS, RECOGNITION, REMEMBRANCE

1. The district shall provide service awards to retiring members of the Board of Directors and the Appraisal Review Board in the form of plaques, resolutions, or certificates of appreciation.
2. The Board of Directors and/or the Chief Appraiser may recognize, by way of special awards, resolutions, or certificates of appreciation, those employees who have made a significant or outstanding contribution to the district or the community.
3. In the event of serious illness or death of any member, or immediate family of any member of the Board of Directors, the Appraisal Review Board, the Appraisal District staff, or the administration or governing bodies of the jurisdictions served by the Atascosa County Appraisal District, the district may, at the discretion of the Chief Appraiser, send flowers, cards or other remembrances.

V. APPRAISAL REVIEW BOARD

- A. Pursuant to Tax Code Sec. 6.41, the board of directors shall appoint members of the Appraisal Review Board. Once appointed, the members serve two year terms, and may not be removed except as provided in Tax Code Sec. 6.41(f).
- B. Appointment to the Atascosa County Appraisal Review Board is considered to be a service to the community and is in no way to be construed as employment with the Atascosa County Appraisal District. Members shall be appointed based on qualifications such as knowledge and experience, including appraisal and legal knowledge, professionalism, community service activities, and geographic or entity representation. Appointment shall not be based upon any improper or discriminatory basis.
- C. Appraisal Review Board terms begin January 1 of each year. The Chief Appraiser shall,

in October of each year, inform the Board of Directors and the taxing jurisdictions, and advertise the positions which will expire at the end of the current year. Openings for appraisal review board members shall be publicized in such a manner as to obtain a sufficient number of qualified applicants, including advertisement in one or more local newspapers. Each applicant shall be required to complete a written application, in the form of Attachment 4.

- D. The Board shall, at the beginning of each year, select a chairman and a secretary of the Appraisal review Board. In making its selection, the Board should attempt to select a chairman with appraisal or legal experience.
- E. Appraisal Review Board members shall be paid a per diem amount as determined by the Board of Directors and shall be expected to be available as necessary.
- F. An action item will be placed on the agenda of the regularly scheduled November board meeting for the presentation of names for nomination to the Appraisal Review Board.
- G. The Board of Directors shall, at the regularly scheduled December board meeting, and by majority vote of all members present, determine appointments for the following year.
- H. Per Tax Code §41.66(f), appraisal review board members may not communicate with any other person concerning:
 - (1) the evidence, argument, facts, merits, or any other matters related to an owner's protest, except during the hearing on the protest; or
 - (2) a property that is the subject of the protest, except during a hearing on another protest or other proceeding before the board at which the property is compared to other property or used in a sample of properties.

If a member of the Appraisal Review Board cannot sign an affidavit of non-communication concerning a particular protest, as provided by Tax Code Sections 41.66 (f) and (g), that member cannot participate in the hearing and decision on that protest. Such a nonparticipating member shall not be replaced but the protest shall be heard and determined by the remaining Review Board members present. If the remaining Review Board members present do not constitute a quorum of the board or if a majority of the Review Board members cannot sign the affidavits, the hearing shall be postponed to permit the gathering of a quorum or the appointment of sufficient temporary members by the Board of Directors for the sole purpose of hearing that particular protest. Notice of the reconvened hearing shall be given to the protesting party not less than ten (10) days before the hearing date. The Board of Directors shall appoint temporary replacement members on a case-by-case basis. All rights and powers conferred on regular members

also insure to the replacements who shall serve only for the hearings to which they are appointed.

I. Per Tax Code §41.69, a member of the appraisal review board may not participate in the determination of a taxpayer protest in which he is interested or in which he is related to a party by affinity within the second degree or by consanguinity within the third degree, as determined under Chapter 573, Government Code.

J. Per Tax Code §6.412, an individual is ineligible to serve on an appraisal review board 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 payment 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.

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 subsection is a Class B misdemeanor.

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.

A person who has served for all or part of three consecutive terms as a board member or auxiliary board member on the appraisal review board is ineligible to serve on the appraisal review board during a term that begins on the next January 1 following the third of those consecutive terms.

- K. Per Tax Code §6.413, an individual is not eligible to be appointed to or to serve on the appraisal review board established for an appraisal district if the individual or a business entity in which the individual has a substantial interest is a party to a contract with the appraisal district or with a taxing unit that participates in the appraisal district. An appraisal district may not enter into a contract with a member of the appraisal review board established for the appraisal district or with a business entity in which a member of the appraisal review board has a substantial interest. A taxing unit may not enter into a contract with a member of the appraisal review board established for an appraisal district in which the taxing unit participates or with a business entity in which a member of the appraisal review board has a substantial interest. An individual has a substantial interest in a business entity if the combined ownership of the individual and the individual's spouse is at least 10 percent of the voting stock or shares of the business entity; or the individual or the individual's spouse is a partner, limited partner, or officer of the business entity.
- L. A member of the appraisal review board may be removed from office by a majority vote of the appraisal district board of directors, based on the following grounds.
- (1) a violation of Tax Code Sections 6.412, 6.413, 41.66(f), or 41.69; or
 - (2) good cause relating to the attendance of members at called meetings of the board. Specifically, a member of the appraisal review board may be removed if the Board of Directors of the Atascosa County Appraisal District determines that the member has missed more than three (3) called meetings without showing good cause.

VI. PUBLIC ACCESS AND THE AMERICAN DISABILITIES ACT COMPLIANCE

1. If a person who does not speak English or who communicates by sign language wishes to address the Board of Directors at the regularly scheduled meeting, the Board will make every attempt to accommodate these special requests to ensure each person the opportunity to be heard. If the person needing assistance is unable to provide his/her own interpreter, then they must contact or notify the Chief Appraiser's Office requesting language assistance five (5) days prior to the scheduled Board meeting. Upon receiving such notice, the Chief Appraiser shall arrange to have an interpreter or linguist to be present at the Board meeting and if one cannot be arranged, the Board will be informed. The Board will locate translators to help non-English speaking persons by surveying employees from the Appraisal District to determine if any speak the requested foreign language. If translators cannot be determined from this source, the Chief Appraiser shall contact area schools or colleges for foreign language instructors to assist in this process. Non-English speaking persons will be informed to bring a person who can translate for them. The Board of Directors will provide the Spanish version of the Texas Property Taxes: Taxpayer's Rights, Remedies, and Responsibilities for Spanish-speaking persons.
2. If a person has a disability that prevents him from entering the Appraisal District's office or the room where the Board's meetings are held, he should contact or notify the

Chief Appraiser's Office in writing at least five (5) days prior to the scheduled meeting. The notice should describe access to the Board. The notice should describe the person's disability and how it prevents the person from having access to the Board. Upon receipt of such notice, the Chief Appraiser shall determine whether the person can be given access to the Board, or that other means must be arraigned. Under such circumstances, the Chief Appraiser shall inform the Board of the reasons why the person was not able to address the Board in person.

3. Pursuant to Section 6.04 (d), Texas Property Tax Code, a reasonable period of time at each regular meeting of the Atascosa County Appraisal District Board of Directors shall be provided for public comments on appraisal district and Appraisal Review Board policies and procedures. Each person shall have three (3) minutes to address the Board of Directors. Additional time may be allowed by majority vote of the members present.
4. Pursuant to Section 6.04 (e), Texas Property Tax Code, the following policies are adopted to provide public access to the Board of Directors for purposes of testimony at public meeting's concerning Appraisal District and Appraisal Review Board policies and procedures, as well as any matter over which the Board of Directors has responsibility:
 - A. 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 arrangements necessary to allow presentation to the board.
 - B. The Atascosa County Appraisal District shall make every effort to ensure that an interpreter, fluent in the relevant language, is available upon a timely request for one. .C. The Chief Appraiser shall coordinate with the area service council of the Texas Commission for Deaf and/or local agencies in obtaining services, and shall make every effort to ensure that an interpreter is available to attend any meeting of the Board of Directors in which a deaf person is scheduled to testify.
 - C. The Chief Appraiser shall coordinate with the Texas Rehabilitation Commission public and private agencies with regional or local offices to provide proper arrangements for public forums, to include the correct placement of microphones, sufficient area for wheelchairs and other mobility aids, and any other matter which would assist in improved access to the Board of Directors in a public place.

- D. Meetings of the Board of Directors for which written notice has been given from persons requiring barrier free access shall be conducted at the Atascosa County Appraisal District building located at 4th and Avenue J, Poteet, Texas.

VII. MISCELLANEOUS

A. LITIGATION DEFENSE OF OFFICERS AND EMPLOYEES

Should any officers or employees of ACAD or ACARB be made a Defendant in any civil or criminal litigation brought in connection with the performance of their official duties, ACAD shall assume liability for and pay each such person's legal fees incurred in defending said litigation, if it determines that the person's actions were made in the lawful and good faith exercise of their duties. In such instance, the Board of Directors shall have complete discretion to select the attorney to defend such person.

This policy shall not apply to any person who, although named as a defendant in a civil suit, shall file a cross-action, counterclaim or other claim against ACAD.

ATASCOSA COUNTY APPRAISAL DISTRICT

APPRAISAL REVIEW BOARD

Statement of Qualifications

Per Section 6.41 Texas Tax Code

To serve on the Appraisal Review Board, you must have lived in the appraisal district for at least two years before taking office. Special qualifications are not needed, but you may not serve on the board if you are:

- 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. Tax Code § 6.412(a)(1);
- Appraisal review members are ineligible to serve if they are related within the third degree by consanguinity or within the second degree by affinity to a member of the appraisal district's board of directors. Tax Code § 6.412(a)(3);
- 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. Tax Code § 6.413(a);
- 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. Tax Code § 41.69;
- 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. Tax Code § 6.035(a);
- 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. Tax Code § 6.035(a);

- 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. Tax Code § 6.035(d);
- 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. Tax Code § 6.036(d);
- 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. Tax Code § 6.05(f); and
- 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. Tax Code §6.05(g).

If appointed to the ARB, you may serve all or part of two year term which commences January 1 and ends on December 31 or the following year. However, you may not participate in any hearings until you have completed an ARB training course authorized by the Comptroller of Public Accounts. The Comptroller will issue you a certificate indicating that you have completed the required training. If you are appointed to the ARB after the Comptroller has offered ARB training courses for that year, you may continue to serve and participate in hearings as long as you complete the next Comptroller training course offered.

Applicants Statement

I swear and affirm that I confirm the above qualifications to serve as a member of the Appraisal Review Board.

Signature

Date

ATTACHMENT #2

COPIES:

Xerox copy standard paper (each printed side)	\$.10
Computer 3 1/2" diskette	\$ 1.20
9 track	\$ 12.50
8 mm	\$ 13.50
4 mm	\$ 16.00
2000	\$ 18.00
3000	\$ 24.00
6000	\$ 27.50
9000	\$ 37.50
600A	\$24.00
250 MB	\$ 40.00
525 MB	\$ 50.00
1 Gig	110.00
VHS video cassette	\$ 3.00
Audio cassette	\$ 1.00
Blueline copies (per sheet)	\$ 1.00
Plotted photos, each	\$ 27.50
Single CD ROM diskette	\$ 30.00
Complete set (12) fly-over diskettes + index	\$350.00

PERSONNEL:

Personnel, per minute	\$.29166
Overhead, per minute	\$.05830

COMPUTERS:

Midsized, per minute	\$ 1.85
Personal computer, per minute	\$.02

Other supplies and services not listed At cost

ATTACHMENT #3

To: Chief Appraiser, Atascosa County Appraisal District

DATE:

SUBJECT: Open Records Request

Under the provisions of Chapter 55-2; Texas Civil Statutes, as amended, I request that I be permitted to

1. inspect
 2. receive copies
- of the following information:

(List the specific information and the number of copies. Be specific so the records can be identified.)

The request for information will be complied with as soon as possible, but will not exceed ten (10) working days.

If I require copies of these records, I am prepared to pay reasonable costs for copying the information requested.

Signature: _____

Print name: _____

Address: _____

Telephone: _____

(NOTE: If the charges are unknown at the time of your request, you will be notified of the charges at the address you have given. Check or cash for the estimated charges must be furnished within two (2) working days of the notice of estimate, and prior to printing).

ATTACHMENT #4

To: Dear

I am writing in response to your request for public information dated _____.

There are no documents responsive to your request for: _____

This office does not create or maintain the following: _____

We can provide copies of the following: _____

We estimate the cost of these documents to be \$_____. The following is an itemized statement of estimated charges:

Copies: \$_____ [_____ copies @ \$.10/copy]

Postage if requested (First Class Mail) \$_____

IF APPLICABLE:

Labor (over 50 pages) \$_____ [_____ hours @ \$15.00 per hour]

Overhead (20% of labor) \$240.00

Total: =\$_____

Some of the information that you requested may be available on the District's computers or at our office. You may visit our offices during business hours and inspect the documents. It is suggested that you make an appointment in order to avoid delays. Please respond to this notice in writing, either by mail, in person, by facsimile, or by electronic mail. If your written response is not received within ten business days after the date this statement was sent, your request will be considered to have been automatically withdrawn. In your response, please state that you:

- (a) will accept the estimated charges;
- (b) are modifying the request in response to the itemized statement; or
- (c) have sent to the Texas Attorney General's Office a complaint alleging that you have been overcharged for being provided with a copy of the public information.

Please note that if the total cost estimate exceeds \$100, work will not begin to assemble or copy the documents until a deposit has been paid. Thank you for your prompt attention.

Sincerely,

Chief Appraiser

ATTACHMENT #5

ATASCOSA COUNTY APPRAISAL REVIEW BOARD APPLICATION

NAME: _____

ADDRESS: _____

CITY: _____ ZIP: _____

TELEPHONE NUMBERS:

HOME:

WORK:

CELL:

HOW LONG HAVE YOU CONTINUOUSLY LIVED IN THE ATASCOSA COUNTY APPRAISAL DISTRICT?

_____ YEARS _____ MONTHS

EXPERIENCE/QUALIFICATIONS:

APPRAISAL: _____

LEGAL: _____

OTHER: _____

EDUCATION:

HIGH SCHOOL/YEAR COMPLETED: _____

COLLEGE/ YEAR COMPLETED: _____

GRADUATE/ YEAR COMPLETED: _____

COMMUNITY SERVICE:

WHY DO YOU WANT TO SERVE ON THE BOARD?

ARE YOU RELATED WITHIN THE 2ND DEGREE OF AFFINITY OR CONSANGUINITY) TO ANYONE WHO APPRAISES PROPERTY FOR USE BEFORE THE APPRAISAL REVIEW BOARD OF REPRESENTS PROPERTY OWNERS AT THE APPRAISAL REVIEW BOARD? NO _____ YES _____

DO YOU OWN PROPERTY ON WHICH DELINQUENT TAXES ARE OWED? NO _____ YES _____

ARE YOU AN OFFICER OR EMPLOYEE OF THE ATASCOSA COUNTY APPRAISAL DISTRICT? NO _____ YES _____

DO YOU OR A BUSINESS IN WHICH YOU HAVE A SUBSTANTIAL INTEREST A PARTY TO A CONTRACT WITH THE ATASCOSA COUNTY APPRAISAL DISTRICT OR ANY TAXING UNIT SERVED BY THE ATASCOSA COUNTY APPRAISAL DISTRICT?

NO _____ YES _____

ARE YOU NOW SERVING AS AN EMPLOYEE OR OFFICER (THIS INCLUDES COUNCIL MEMBERS, SCHOOL BOARD MEMBERS, ETC.) OF A TAXING ENTITY SERVED BY THE ATASCOSA COUNTY APPRAISAL DISTRICT?

NO _____ YES _____

**IF YES, YOU MUST RESIGN THAT POSITION BEFORE YOU CAN SERVE AS AN APPRAISAL REVIEW BOARD MEMBER.

HAVE YOU SERVED ALL OR PART OF THREE CONSECUTIVE TERMS AS A REGULAR OR AUXILIARY MEMBER OF THE ATASCOSA COUNTY APPRAISAL REVIEW BOARD?

NO _____ YES _____

IF YES, DATES OF SERVICE _____

OTHER COMMENTS _____

SIGNATURE

DATE

RETURN COMPLETED FORM TO: (BEFORE NOVEMBER 1) TO:

ATASCOSA COUNTY APPRAISAL DISTRICT

P.O. BOX 139

POTEET, TEXAS 78065-0139