

**ATASCOSA CENTRAL APPRAISAL DISTRICT
BOARD OF DIRECTORS
POLICIES AND PROCEDURES**



EFFECTIVE: July 20, 2023

TABLE OF CONTENTS

I.	APPRAISAL DISTRICTS.....	3
II.	BOARD OF DIRECTORS	3
III.	CHIEF APPRAISER	12
IV.	BUDGET AND OPERATIONS.....	13
V.	APPRAISAL REVIEW BOARD	16
VI.	MISCELLANEOUS	19
VII.	ATTACHMENT #1	20
VIII.	ATTACHMENT #2.....	22
IX.	ATTACHMENT #3	23
X.	ATTACHMENT #4.....	24
XI.	ATTACHEMENT #5.....	25

MISSION STATEMENT

The mission of the Atascosa Central Appraisal District office is to serve the citizens, property owners, and taxing units of Atascosa County courteously and efficiently by timely producing an accurate, complete and equitable roll.

We expect excellence in the service we provide and recognize that excellence shall be achieved through individual and team efforts on the part of a well-trained, motivated personal. Accordingly, we are committed to creating and maintaining a work environment that provides and supports innovation and changes as essential to effective performance in a constantly changing society. We are also committed to earn and keep the public's trust and confidence in the work performance, striving to provide quality services and demonstrating a professional and equitable roll.

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 Central Appraisal District ("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. Hold board meetings at least once each calendar quarter.
3. Adopting an annual budget for operation of the appraisal office.
4. Purchasing or leasing real or personal property as necessary to operate the appraisal office.
5. Preparation of an annual audit by certified public accountants.

6. Selecting a financial institution for deposit of district funds at least once every two years.
7. Purchasing and contracting for the District's operational needs in compliance with applicable competitive bidding requirements.
8. Develop biennially a written plan for periodic reappraisal.
9. Advising the chief appraiser regarding appointment of the agricultural advisory board.
10. Providing for the compensation of the members of 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 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. COMPENSATION OF THE BOARD OF DIRECTORS

1. Selection

The board of directors has Ten members. Nine Voting members are appointed by the taxing units. If the Atascosa County Tax Assessor-Collector is not appointed by the taxing units as a voting member, he or she services as the tenth, non-voting member of the Board.

2. Term

Members of the board serve two-year staggered terms beginning on January 1.. An exception occurs for the Tax Assessor-Collector who serves by statute with no term limitations.

3. Compensation

Members receive no compensation for service on the board. They are entitled to reimbursement for actual and necessary expenses incurred in the performance of their duties as provided by the District's budget. When board members must travel to represent the district, they are entitled to reimbursement at the rates and by the rules applicable to district employees and set out in the District's Personnel Policy Manual. The District reimburses mileage at the rate set by the Internal Revenue Services.

E. 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. To later fill a vacancy in one of these offices, the board elects a replacement at the first meeting after the vacancy occurs.

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, along with the secretary, signing all legal instruments regarding board signatures, and perform legal duties as required by statute and functions as designated by the board. The Chair may vote, make a motion, or second a motion on any matter before the board except as prohibited by statute. 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.

2. Vice-Chair

The Vice-Chair's shall preside at meetings in the absence, resignation, or disability of the Chair, signing of all legal instruments requiring a Board signature, and all other functions as designated by the Board. The Vice-Chair's signature is authorized and officially recognized for either the Chair or the Secretary.

3. Secretary

The Secretary shall sign all legal instruments requiring board signature, and perform all duties as required by law and such other duties as the board may request. On behalf of the Secretary, staff of the Atascosa Central Appraisal shall deliver 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.

MEETINGS

Regular Meetings shall be held at the District offices located at 1020 Bensdale Road., Pleasanton, Texas 78064. Meetings will 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.

1. A majority of the members of the board constitute a quorum. The Atascosa County Tax Assessor-Collector serving as a non-voting member is counted in determining the presence of a quorum.
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 chief appraiser prepares agenda packets and meetings notices on behalf of the board. The chief appraiser normally delivers the agenda for the next meeting, supporting information, and the minutes of the last meeting to each member in a timely manner before each regular meeting by email and or mailed through the US Postal Service.
5. The agenda shall be posted on the ACAD website at least 72 hours preceding the meetings as well as with other entities required by law.
6. The first order of business at a meeting is approval of the minutes of the preceding meeting. The chair and the secretary sign the minutes when approved. The chief appraiser prepares and keeps the official minutes on behalf of the board.
7. 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.
8. 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.
9. 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.
10. 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.
11. 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.
12. 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.

13. Any member shall have the right to file a dissent form 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.
14. 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. MEMBERS

1. 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.
2. Every board member desiring to speak shall address the chair and, upon recognition by the presiding officer, shall confine comments to the question under debate, and shall avoid discussion of indecorous language.
3. Every board member desiring to question the administrative staff shall address questions to the Chief Appraiser, who shall make best efforts to either respond 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.
4. 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.
5. 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, such member shall cease speaking immediately until the question of order is determined. If ruled to be in order, such member shall be permitted to proceed. If ruled to be not in order, such member shall remain silent or shall alter the remarks so as to comply with rules of the board.
6. Board members shall confine their question to the particular matters before the board 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.
7. 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.

8. Only the Chair 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 Chairperson of the board of directors.

G. ADMINISTRATIVE STAFF

1. 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.
2. 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.
 - (a) The Chief Appraiser shall take such disciplinary action as may be necessary to ensure that decorum is preserved at all times by ACAD employees in board meetings.
 - (b) No staff member, other than the staff member having the floor, shall enter any discussion either directly or indirectly without permission of the presiding officer.

H. PUBLIC ACCESS TO BOARD MEETINGS

Atascosa Central Appraisal District board of directors shall conduct all meeting in accordance with the Texas Open Meeting Act. The board shall also provide regular opportunities for the public to speak to the board on issues under the board's jurisdiction.

1. The agenda for each regularly scheduled meeting of the board shall include an agenda item for public comments. At each meeting such meeting, the chair shall announce that anyone wishing to address the board on issues under the board's jurisdiction may do so. The chair shall allow each speaker three minutes but may extend the time as needed if doing so will not interfere with the board's completing its business and adjourning its meeting at a reasonable time. The board may refuse to hear comments on subjects not reasonably related to the policies and procedures of Atascosa Central Appraisal District or Atascosa County Appraisal Review Board and comments not reasonably related to other issues under the board's jurisdiction.
2. The board will receive public comments during the period specific by the agenda for public comments or during the board's consideration of an open meeting agenda item. The chair, in their sole discretion, will decide whether to hear specific public comments during the agenda item for public comments or during the consideration of a specific open meeting agenda item.

3. If a person does not speak English or a person who communicates by American Sign Language notifies the District in writing at least five business days before a regularly scheduled meeting that he or she desires to address the board and is unable to provide an interpreter, the District shall make reasonable efforts to secure the services of translator or interpreter at the meeting.
4. Atascosa Central Appraisal District strives to provide reasonable access to the board by disabled persons. As part of this effort, the District restricts specified parking spaces to be used only by disabled persons and maintains wheelchair accessibility to customer service area and the boardroom. A person who needs additional assistance for entry or access should notify the District in writing at least five business days before a regularly scheduled meeting.

I. COMPLAINTS

The board will consider written complaints about the policy and procedures of the District, and the Atascosa Central Appraisal Board of Directors concerning matters within the board's jurisdiction.

The board will not consider complaints addressing any of the grounds for challenge, protest, or motion for correction of appraisal roll that are specified in Section 41.03, 41.41, and Section 25.25, respectively.

The board of directors had no authority to overrule an agreement between chief appraiser and a property owner on a matter specified in Section 1.111(3) or a determination of the Atascosa Central Appraisal District Appraisal District Appraisal Review Board on a challenge, protest, or motion for correction made under authority of Section 41.07, 41.47, and Section 25.25 respectively.

Written complaints received by the board are forwarded to the board chair. The agenda for each regularly scheduled meeting of the board shall include an agenda item. At such meeting, the District shall report to the board of directors on the nature and status of resolution of all complaints filed.

Board deliberations concerning complaints must comply with the applicable provisions of the Texas Open Meetings Act. Until final disposition of each complaint and unless doing so would jeopardize an undercover investigation, the board shall notify the parties of the complaint at least quarterly of the status of the complaint.

- J.** The nature of the complaint must be clearly stated. The parties involved, the date, time, and location where applicable, and listing of or copies of all relevant documents or facts pertinent to the complaint should be provided. The District will present all complaints to the Board and if unresolved, the complaint shall be heard as a possible action item at a board meeting, date to be determined by the Board of Directors. Written complaints may be made online by going to the complaint tab and completing the form. **ENFORCEMENT**

The Chief Appraiser, or designee, 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.

K. 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.

L. PUBLIC COMMENT

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.

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.

M. 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 Motions

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

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 Central Appraisal District.
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.

- a. 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.
- b. The Chief Appraiser may employ and compensate professional, clerical and other personnel as provided by the budget.
- c. 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:
 - i. Acting as custodian of the District's records, including maintenance and safeguarding of such records and compliance with the Public Information Act and the Public Records Retention Act.
 - ii. Maintenance at all times of a current fixed asset listing and accurate inventory control records.
 - iii. 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.
 - iv. Compliance at all times with the Code of Ethics established by the Texas Association of Assessing Officers, and the Texas Department of Licensing & Regulations.
 - v. Compliance at all times with local, state, and federal regulations and laws.
 - vi. Establishment of effective public relations and public information procedures.
 - vii. 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.
- 5. 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 make a reasonable effort to 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 May 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); however, the Chief Appraiser is authorized to make line item transfers within a single category of the Budget without approval of the Board of Directors and without an amendment of the Budget, not to exceed \$5,000.00, provided the total budget is not increased.

B. ADDITIONAL SERVICES

1. 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 Central Appraisal District. Authorized signatures are those of the Chief Appraiser, Assistant Chief Appraiser, 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.
3. The chief appraiser shall be authorized to enter into contract for services for an amount not to exceed Fifty Thousand Dollars (\$50,000).
4. All other contracts or agreements requiring the expenditure of district funds shall be reviewed by a committee of the board of directors unless the board of directors has previously authorized the chief appraiser to execute such contract or agreement.
5. The Board shall appoint a taxpayer liaison officer pursuant to Tax Code Section 6.052.

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 districts 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 Central Appraisal District, the district may, at the discretion of the Chief Appraiser, send flowers, cards or other remembrances.

V. APPRAISAL REVIEW BOARD

Members of the appraisal review board shall be appointed in accordance with Tax Code Section 6.41, as amended. Pursuant to Tax Code Sec. 6.41, Members of the board are appointed by the local administrative district judge for Atascosa County under Subchapter D, Chapter 74, Government Code. Members of the Appraisal Review Board hold office for terms of two years beginning January 1. A vacancy on the Appraisal Review Board shall be filled in the same manner for the unexpired term of office. A member of the board may be removed from the board by the local administrative district judge or the judge's designee. Grounds for removal are:

- (1) a violation of Section 6.412, 6.413, 41.66(f), or 41.69;
- (2) good cause relating to the attendance of members at called meetings of the board as established by written policy adopted by a majority of the appraisal district board of directors; or
- (3) evidence of repeated bias or misconduct.

Appointment to the Atascosa Central 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 Central Appraisal District. Members are not employees of the Atascosa Central Appraisal District.

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 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, as may be amended from time to time.

The Atascosa County Administrative Judge shall at the beginning of each year, select a chairperson and a secretary of the Appraisal review Board from the members of the Appraisal Review Board.

Appraisal Review Board members shall be paid a per diem amount set by the Appraisal District budget for each day the Appraisal Review Board meets. Members of the Appraisal Review Board shall be expected to be available as necessary.

- A. Pursuant to Tax Code §41.66(f), as amended, a member of the Appraisal Review Board may not communicate with another 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.

At the beginning of a hearing on a protest, each member of the Appraisal Review Board hearing the protest must sign an affidavit stating that the member has not communicated with another person in violation of Tax Code Section 41.66(f). If a member has communicated with another person in violation of Tax Code Section 41.66 (f), the member must be recused from the proceeding and may not hear, deliberate on, or vote on the determination of the protest.

If a member of the Appraisal Review Board cannot sign an affidavit required by Tax Code Sections 41.66 (f) that member cannot participate in the hearing and decision on that protest and the protest shall be heard and determined by the remaining members of the Appraisal Review Board present. If the remaining members of the Appraisal Review Board present do not constitute a quorum of the Appraisal Review Board or if a majority of the members of the Appraisal Review Board cannot sign the affidavits, the hearing shall be postponed to permit the gathering of a quorum or the appointment of sufficient temporary members of the Appraisal Review Board by the Atascosa County Administrative Judge 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 new hearing date. The Board of Directors shall approve the appoint temporary replacement members on a case-by-case basis.

B. Pursuant to Tax Code Section 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 the Property Tax Code or of representing property owners for compensation in proceedings under the Property Tax Code in the Atascosa Central Appraisal District for which the appraisal review board is established;
- (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 Tax Code Section 33.02; or
 - b. a suit to collect the delinquent taxes is deferred or abated under Tax Code Sections 33.06 or 33.065; or
- (3) is related within the third degree by consanguinity or within the second degree by affinity, as determined under Chapter 573, Government Code, to a member of:

- a. the Board of Directors; or
- b. the Appraisal Review Board.

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 the Texas Property Tax Code 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.

1. Effective until January 1, 2020, a person who has served for all or part of three consecutive terms as a member of 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. Following such date there are no term limits for members of the Appraisal Review Board.
 2. Pursuant to Tax Code §6.413, an individual is not eligible to be appointed to or to serve on the appraisal review board established for Atascosa 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 Atascosa Appraisal District or with a taxing unit that participates in the Atascosa Appraisal District. The Atascosa Appraisal District may not enter into a contract with a member of the appraisal review board established for the Atascosa 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 the Atascosa 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. For purposes of this section, 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. For purposes of this section, "business entity" means a sole proprietorship, partnership, firm, corporation, holding company, joint-stock company, receivership, trust, or other entity recognized by law.
- C. A member of the appraisal review board may be removed from office by resolution of a majority of the 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;
 - (2) good cause relating to the attendance of members at called meetings of the Appraisal Review Board. Specifically, a member of the appraisal review board may be removed if

the Board of Directors of the Atascosa Central Appraisal District determines that the member has missed more than three (3) called meetings without showing good cause; or

- (3) evidence of repeated bias or misconduct.

VI. 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, files a cross-action, counterclaim, or other claims against ACAD.

VII. ATTACHMENT #1

**ATASCOSA CENTRAL 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

COPIES:

PERSONNEL:

COMPUTERS:

Other supplies and services not listed	At cost
--	---------

IX. ATTACHMENT #3

To: Chief Appraiser, Atascosa Central Appraisal District DATE:

SUBJECT: Open Records Request

Under the provisions of Chapter 552; 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).

X. 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 itemize **No table of figures entries found.**

statement of estimated charges:

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

XI. ATTACHEMENT #5

Dear Applicant:

Attached is an application for appointment to the Atascosa Appraisal Review Board (“ARB”) for the Atascosa Central Appraisal District (“Appraisal District”).

The ARB is a citizen board of Atascosa County residents that sits in panels of three members to hear testimony and review evidence in order to determine property owner protests which are not resolved administratively by the appraisal district staff.

It is important that you understand this is a full-time commitment during the summer and fall months. You must be available for service each weekday, and some Saturdays, from May through August to accommodate property owner’s protests. Hearings are held year-round. Although you will not have hearings scheduled every day, ARB members must be available to serve when called. Vacations and other employment commitments are not considered valid reasons to be absent.

Members of the ARB are appointed by the Administrative District Judge of Atascosa County for two-year terms beginning on January 1. ARB members are not employees of the Appraisal District and are not eligible for employee benefits by virtue of service on the ARB. Members are paid \$100 per day, \$50 per half day, and daily mileage to and from home to the Appraisal District.

Please send your application to the address below. Applications from third parties will not be accepted. If you are selected for an interview, you will be contacted to schedule an appointment.

If you are confident you can meet this demanding schedule, possess the qualifications noted on the next page, and believe you can reach decisions based solely on the evidence before you in each hearing, please return the completed application form to this address:

Atascosa CAD/ Appraisal Review Board
Attn: Taxpayer Liaison Officer
P.O. Box 600
Pleasanton, Texas 78064

Your interest in this important civic duty is appreciated. If we can provide you with any further information regarding service on the ARB, please call 830-569-8326.

Applications must be received no later than December 1st, in order to be considered.

Respectfully,

Elizabeth Oliva, Taxpayer Liaison Officer
Atascosa Central Appraisal District

Qualifications for ARB Membership

- 1) You must be at least 18 years old, must currently reside in Atascosa County, and must have resided in Atascosa County for at least the last two years.
- 2) You are ineligible to serve on the ARB if you are a member of the Board of Directors of the Appraisal District, an officer or employee of the Appraisal District, an employee of the State Comptroller, or a current member of the governing body or an officer or an employee of a taxing unit (a local government that levies property taxes) in Atascosa County. This includes part-time employment. Taxing units include the counties, school districts, cities, community and junior college districts that levy property taxes, and special districts that levy property taxes.
- 3) You are ineligible to serve on the ARB if you are related within the second degree by consanguinity or affinity, to an individual who is engaged in the business of appraising property for compensation for use in proceedings under the Property Tax Code (proceedings before the ARB) or of representing property owners for compensation in proceedings under the Tax Code before the ARB.
- 4) You are ineligible to serve on the ARB if you are related within the third degree by consanguinity, or second degree by affinity, to a member of the ARB or a member of the Board of Directors of the Appraisal District.
- 5) You are ineligible to serve on the ARB if you, or a business entity in which you have a substantial interest, is a party to a contract with the Appraisal District or with a taxing unit that participates in the Appraisal District. For purposes of this section, an individual has a substantial interest in a business entity if: (i) 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 (ii) the individual or the individual's spouse is a partner, limited partner, or officer of the business entity. In this section, "business entity" means a sole proprietorship, partnership, firm, corporation, holding company, joint-stock company, receivership, trust, or other entity recognized by law.
- 6) You are ineligible to serve on the ARB if you own property on which delinquent taxes have been owed to any taxing unit in this state for more than 60 days after the date you knew or should have known the taxes were delinquent, unless the taxes are being paid under an installment agreement under Sec. 33.02, Tax Code, or a suit to collect taxes is deferred or abated pursuant to Sec. 33.06 or 33.065, Tax Code.
- 7) Relatives within the second degree include your spouse, parent, child, son-in-law, daughter-in-law, grandparent, grandchild, brother or sister, spouse of a brother or sister, stepchild, stepparent, father-in-law, mother-in-law, and the brother or sister of your spouse.

- 8) Relatives by consanguinity within the third degree also include great-grandparents, great-grandchildren, the brother or sister of either of your parents, and nieces and nephews.

APPLICATION FOR APPOINTMENT/RE-APPOINTMENT TO THE ATASCOSA COUNTY APPRAISAL REVIEW BOARD

Read and answer each question carefully. Your answers will be used to determine your legal eligibility for appointment and qualifications for service on the board.

1. Applicant Information

Name (Last, First, Middle Initial)		Telephone Number (Area Code and Number)	
		Daytime ()	Evening ()
Current Mailing Address (Number, Street or P. O. Box)			
Street address if different from above		Email Address	
City	State	ZIP Code	
Social Security Number	Texas Driver License Number	Spouse's Name	

2. Education and Training

Name of School, City, State	Dates Attended Mo/Yr. to Mo/Yr.	Major / Minor	Semester Hours Earned	Type of Diploma or Degree Awarded

Please attach a resume listing licenses, professional memberships, certificates and offices held. Include training, awards, honors and qualities or attributes you consider relevant.

3. Employment History

Present/Most Recent Employer	Position
Address	Dates Employed (From MM/YY to MM/YY)
Supervisor's Name	Supervisor's Title
Number of Employees Supervised Directly Indirectly	Reason for Leaving

Summary of Duties Previous Employer	Position
Address	Dates Employed (From MM/YY to MM/YY)
Supervisor's Name	Supervisor's Title
Number of Employees Supervised Directly Indirectly	Reason for Leaving

Summary of Duties Previous Employer	Position
Address	Dates Employed (From MM/YY to MM/YY)
Supervisor's Name	Supervisor's Title
Number of Employees Supervised Directly Indirectly	Reason for Leaving

4. Eligibility and Conflict of Interest Disclosure

In order to ensure that ARB members are impartial, the law places restrictions on who can serve as ARB members. Your answers to these questions will determine whether you are legally eligible to serve on the ARB. For the purposes of these questions:

- A “local government” is a government entity that levies property taxes, such as a county, city, school district, junior college, hospital district, municipal utility district, or other special district.
- “Appraisal district” refers to the Atascosa Central Appraisal District and to any other appraisal district in the State of Texas.
- “Governing body” means the group of officials that oversee a local government, such as a city council, county commissioners’ court, school board of trustees, or board of directors.
- “Officer” means holding an elective or appointive office for a local government, such as governing body member, chief executive officer, judge, tax assessor, business manager, superintendent, etc., and includes an election judge, alternate election judge, and election clerk who serve in conducting a general election.
- “Part-time employee” includes a substitute teacher. “Contract” means an agreement of any sort.
- “Substantial interest” means: (i) 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 (ii) the individual or the individual's spouse is a partner, limited partner, or officer of the business entity. In this section, “business entity” means a sole proprietorship, partnership, firm, corporation, holding company, joint-stock company, receivership, trust, or other entity recognized by law.

Check “Yes” or “No”. If you are not sure, write “not sure”.

1. Do you reside in Atascosa County? Yes ☐ No ☐ _____
2. Have you resided in Atascosa County for at least two years? Yes ☐ No ☐ _____
3. Are you *currently* a member of the governing body or an officer or employee of a local government or an appraisal district? Yes ☐ No ☐ _____
4. Are you *currently* employed, either full or part-time, by a local government or an appraisal district?
Yes ☐ No ☐ _____
5. Are you *currently* employed, either full or part-time, by the Texas Comptroller of Public Accounts?
Yes ☐ No ☐ _____
6. Are you *currently* a member of the Appraisal Review Board of another appraisal district?
Yes ☐ No ☐ _____

7. Is anyone who is related to you by blood or marriage employed by the Atascosa Central Appraisal District? Yes ☐ No ☐ _____
a. If "Yes", give name and relationship. _____
8. Do you have a spouse, parent, child, son-in-law, daughter-in-law, grandparent, grandchild, brother or sister, spouse of a brother or sister, stepchild, stepparent, father-in-law, mother-in-law, or a brother or sister of your spouse who:
a. Is a member of the Board of Directors or an officer of the Atascosa Central Appraisal District? Yes ☐ No ☐ _____
b. Does business in Atascosa County as a paid property tax consultant? Yes ☐ No ☐ _____
c. Performs appraisal for use in property tax proceedings in the appraisal district? Yes ☐ No ☐ _____
d. Is a current member of the Atascosa County Appraisal Review Board? Yes ☐ No ☐ _____
9. Have you previously served all or part of three terms as a member of the Atascosa Appraisal Review Board? Yes ☐ No ☐ _____
10. Do you or your spouse have a contract with a local government or an appraisal district? Yes ☐ No ☐ _____
11. Does a business in which you or your spouse own a substantial interest have a contract with a local government or an appraisal district? Yes ☐ No ☐ _____
12. Are you a U.S. citizen? Yes ☐ No ☐ _____
a. If you answered "No", are you eligible to be employed under a visa or entry permit? Yes ☐ No ☐ _____

5. Delinquent Taxes in Texas

An individual is ineligible to serve on an appraisal review board if the individual 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 the delinquent taxes and any penalties and interest are being paid under an installment payment agreement. List any properties owned in which taxes are delinquent as described above? Include both real property and business personal property. Include community property and property owned by partnerships or sole proprietorships. Please give the appraisal district account number or the location address (and business name, if applicable) of the property, the years for which taxes are owed, and the taxing entities to which the taxes are owed.

11. Are taxes delinquent on any of these properties? Yes ☐ No ☐ _____

Account Number	Location Address	Owner or Business Name	Years for which taxes are owed	Entities to which taxes

6. Why Do You Want To Serve?

Briefly state why you should be considered for appointment to the Appraisal Review Board.

7. Signature and Affirmation

I have read this application carefully. The information I have given in it is true and correct to the best of my knowledge and belief. I understand that omitting or misrepresenting information could result in failure to consider this application. I also understand that it is a criminal violation to make a false statement in this application.

Signature and affirmation of person preparing this application:

I affirm that the information contained in this application and all attachments, if any, is accurate and complete to the best of my knowledge and belief and authorize the Appraisal Review Board or its representative to verify the statements I have made. I am aware and agree that I will be an independent contractor and not an employee of the Appraisal District.

Printed Name Applicant