



BOARD OF DIRECTORS POLICY



Revised April 12, 2018

TABLE OF CONTENTS

Williamson Central Appraisal District	3
Officers of the Board	3
Ethics Policy	3
Standards of Conduct	4
Conflict of Interest	5
Compliance	5
Policy Statement on Periodical Reappraisals	6
Board of Director Training Requirements	6
Access to the Disabled	6
Board of Directors	
Eligibility	7
Term of Office	7
Selection	7
Vacancies on the Board	7
Recall	8
Compensation and Reimbursement	8
Meetings	8
Citizen Communications	8
Disposal of Documents / Record Retention	9
Litigation Arising from Performance of Official Duties	9
Authority and Functions	10
District Administration	16
Duties and Responsibilities	
Appraisal Review Board	
Selection	17
Eligibility	17
Terms	17
Compensation	17
Duties and Responsibilities	18
Taxpayer Assistance Policy	19
Policy Resolution	20

The policies and procedures of the Board may be amended to accommodate the needs of the Board, changes in state laws or changes in property tax code.

WILLIAMSON CENTRAL APPRAISAL DISTRICT

The Williamson Central Appraisal District is a political subdivision of the State of Texas created pursuant to Subchapter A of the Property Tax Code. The appraisal district's primary responsibility is to develop an annual appraisal roll for use by the taxing entities.

The appraisal district's boundaries are the same as the Williamson County boundaries.

The costs of appraisal district operations are shared by the various taxing entities participating in the district. Each entity's allocation is based on its tax levy relative to the total tax levy of all the participating taxing entities. Unless the governing body of a unit and the Chief Appraiser agree to a different method of payment, each taxing unit shall pay its allocation in four equal payments to be made at the end of each calendar quarter. For good cause shown, the Board of Directors may waive the penalty and interest on a delinquent payment.

A majority of the taxing entities entitled to vote in the selection of the Board of Directors have the authority to veto the appraisal district's budget and any other action of the Board of Directors.

OFFICERS OF THE BOARD

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

The duties of the Chairman shall include:

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

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

The duties of the Vice Chairman shall include:

- Presiding at Board meetings in the absence of the Chairman
- In the absence of the Chairman, signing of all legal instruments requiring Board signature
- Any other functions as designated by the Board of Directors

The duties of the Secretary shall include:

- Presiding at Board meetings in the absence of both the Chairman and the Vice Chairman
- Meeting statutory notice requirements, i.e., delivering written notice to the presiding officer of the governing body of each taxing entity participating in the district of the date, time and place for the public hearing to consider the district budget and the reappraisal plan (biennially).

ETHICS POLICY

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

STANDARDS OF CONDUCT

A member* of the Board of Directors or Appraisal Review Board or an employee of the district shall not in his official capacity transact any business with any person, business entity or property in which he has a substantial interest.

Interest in Certain Contracts Prohibited (Section 6.036. of the Property Tax Code)

Subsection (a) states; An individual is not eligible to be appointed to or to serve on the Board of Directors of 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:

- (1) the appraisal district; or
 - (2) a taxing unit that participates in the appraisal district, if the contract relates to the performance of an activity governed by this title
- (b) An appraisal district may not enter into a contract with a member of the Board of Directors of the appraisal district or with a business entity in which a member of the board has a substantial interest.
- (c) A taxing unit may not enter into a contract relating to the performance of an activity governed by this title with a member of the Board of Directors of an appraisal district in which the taxing unit participates or with a business entity in which a member of the board has a substantial interest.
- (d) For purposes of this section, an individual has a substantial interest in a business entity if:
- (1) 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
 - (2) the individual or the individual's spouse is a partner, limited partner, or officer of the business entity
- (e) 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.
- (f) This section does not limit the application of any other law, including the common law relating to conflicts of interest, to an appraisal district director.

Section 176.003 of the Local Government Code states; (a) a local government officer shall file a conflicts disclosure statement if:

- (1) the person enters into a contract with the local governmental entity or the local governmental entity is considering entering into a contract with the person; and
- (2) the person:
 - (A) has an employment or other business relationship with the local government officer or a family member of the officer that results in the officer or family member receiving taxable income, other than investment income, that exceeds \$2,500 during the 12-month period preceding the date that the officer becomes aware that a contract has been executed or the local governmental entity is considering entering into a contract with the person.

A member or employee shall not accept or solicit any gift or favor that might reasonably tend to influence that individual in the discharge of his official duties or that the member or employee knows, or should know, has been offered with the intent to influence or reward official conduct.

A member or employee shall not use his official position with Williamson Central Appraisal District to secure a special privilege, consideration, or exemption for him/herself or others, or to secure confidential information for any purpose other than official responsibilities.

A member shall not communicate with the Chief Appraiser on any matter relating to property appraisal except in an open meeting or in a closed meeting regarding pending litigation. This does not apply to routine communication between the Chief Appraiser and the County Assessor-Collector that relates to the administration of an appraisal

roll, including a communication made in connection with the certification, correction or collection of an account. (Section 6.15 (c) of the Texas Property Tax Code)

A member or employee shall not use district facilities, personnel, equipment, or supplies for private purposes, except to the extent such are lawfully available to the public.

A member or employee may not participate in a vote or decision on a matter affecting a person, business entity, or property in which the member or employee has a substantial interest.

A member or employee shall proceed to the Appraisal Review Board for any properties under protest that they own or represent.

A member or employee shall not use information received in connection with his official position for his own purposes or those acting on his behalf or gain unless such information can be known by ordinary means to any ordinary citizen.

A member of the Board of Directors commits a Class A misdemeanor offense if the person communicates with the local administrative judge regarding the appointment of ARB members.

Members may attend social occasions, workshops, ceremonial events and press conferences without violating the Open Meetings Act law, provided formal action is not taken and any discussion of public business is incidental.

CONFLICT OF INTEREST

A member or employee shall not engage in any activity or employment outside of the appraisal office if such engagement adversely affects his impartiality in the execution of his official duties or adversely affects the performance of his official duties.

A member or employee shall not serve as a tax agent or appraiser for any party; by serving that party for any form of compensation or any benefit through the collection of data, appraisal of property, presentations, argument, appearances or other exercise of influence in the property tax system, unless such service does not involve properties in the purview of the appraisal district.

Disclosure of conflicts of interest should be made within seven days of becoming aware of the conflict. A conflict statement must be filed.

COMPLIANCE

A member of the Board of Directors who violates any requirement of this policy shall be subject to review and action by the appointing authority. A taxing unit may ask for the recall of any Director the unit voted for in the appointment process.

A member of the Appraisal Review Board who violates any ARB policies shall be subject to review and action by the Board of Directors. (Section 6.41 (f) of the Property Tax Code)

An employee who violates any requirement of this policy shall be subject to review and action by the Chief Appraiser.

* In this section, "member" refers to a member of the Williamson Central Appraisal District Board of Directors or Appraisal Review Board.

POLICY STATEMENT ON PERIODICAL REAPPRAISALS

It is the policy of Williamson Central Appraisal District to reappraise all real property in the district every year. The Chief Appraiser is to establish a comprehensive program for the conduct of all appraisal activities that will meet the requirements of this policy. The Chief Appraiser will keep the Board informed on the progress of appraisal activities.

The Board of Directors shall approve biennially (in even numbered years), by September 15th a written plan for the periodic reappraisal of all property within the boundaries of the appraisal district. A meeting notice shall be posted and a public hearing held with notice to the taxing units.

BOARD OF DIRECTOR TRAINING REQUIREMENTS

All members of the Board of Directors shall complete an open meetings and public information training course of not less than one hour.

ACCESS TO THE DISABLED

In accordance with the Elimination of Architectural Barriers Act of Texas, the appraisal district building is architecturally designed to allow access by physically handicapped citizens. Citizens in need of assistance in accessing meetings of the Board of Directors or Appraisal Review Board are encouraged to contact our office or the Taxpayer Liaison Officer in advance of their presentation so that they may be assisted.

BOARD OF DIRECTORS

The Williamson Central Appraisal District is governed by a Board of five Directors. An ex officio Board member cannot vote. He or she should not make or second motions. A tax assessor-collector who serves as a nonvoting member is eligible to serve as a Board officer; this individual can conduct the meeting and may serve on committees.

Eligibility

To be eligible to serve on the Board, an individual must be a resident of the district and must have resided in the district for at least two years immediately preceding the date of appointment.

Section 6.035 of the Property Tax Code states an individual is ineligible to serve on an appraisal district Board of Directors 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:

- (a) the delinquent taxes and any penalties and interest are being paid under an installment payment agreement; or
- (b) a suit to collect the delinquent taxes is deferred or abated

An employee of a taxing entity participating in the appraisal district is not eligible to serve unless the individual is also a member of the governing body or an elected official of a taxing entity participating in the district.

Section 6.035 of the Property Tax Code, effective September 1, 1989, bars a Board member from serving if the member is related to a person who operates for compensation as a tax agent or a property tax appraiser in the appraisal district.

Section 6.036 of the Property Tax Code, effective September 1, 1989, bars a person from serving on the Board if they contract with the appraisal district, or if they contract on a tax related matter with a taxing entity served by the appraisal district, or if they have a substantial interest in a business that contracts with the appraisal district or a taxing entity served by the appraisal district.

Persons who appraise property for compensation for use in property tax proceedings or tax agents who represent owners for compensation are ineligible to serve on the appraisal district Board until the expiration of five (5) years after such activity.

Term of Office

Members of the Board of Directors will serve two-year terms beginning in January of even numbered years.

Selection

Section 6.03 of the Property Tax Code establishes the selection process for Appraisal District Directors. Members of the Board are selected by certain taxing entities participating in the district. An option of the Property Tax Code allows three-fourths of the voting entities to increase the number of Directors. The taxing units of Williamson County have adopted a five member Board of Directors. The tax assessor-collector serves as an ex-officio member unless the taxing units appoint the tax assessor-collector as a voting member.

Vacancies on the Board

Section 6.03 of the Property Tax Code provides that in the event of a vacancy on the Board of Directors, the Board will notify the governing body of the taxing entity or entities, who may, in turn, nominate a candidate. The Board of Directors shall elect, by majority vote of its members, one of the nominees to fill the vacancy and notify the taxing units of its selection.

Recall

Section 6.033 of the Property Tax Code (Recall of Director) provides that the governing body of a taxing entity that participated in the appointment of an individual to the Board may initiate the procedure for recall of its representative.

Compensation and Reimbursement

Members of the Board may not receive compensation for service on the Board, but are entitled to reimbursement for reasonable and necessary expenses incurred in the performance of their duties as provided by the budget adopted by the Board. Board members who incur expenses doing appraisal district business must complete an expense report. Any qualifying mileage incurred during appraisal district business other than regularly scheduled Board meetings will be reimbursed by the Williamson Central Appraisal District at the current IRS mileage rate.

Meetings

All meetings of the Board shall be held in the Boardroom of the Williamson Central Appraisal District located at 625 F.M. 1460, Georgetown, Texas, unless a different location is designated by Board action and in the notice of meeting. Meetings shall start promptly at the appointed hour or as soon thereafter as a quorum is present.

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

If Board members wish to include items for discussion at a Board meeting, they should use the following procedure:

Contact, by email, the Board Chairman, the Chief Appraiser and the Administrative Assistant. This contact needs to be made 24 hours prior to the 72-hour required notice of meeting posting to request that an item be placed on the Board agenda.

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

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

The minutes of the preceding meeting shall be approved by the Board.

The official minutes of all meetings shall be held by the Chief Appraiser.

Citizen Communications

The agenda for the order of business for all regular meetings shall include an agenda item to allow for communications from citizens on any issue within the authority of the Board. An individual speaking during the public comment portion of the meeting shall be limited to three (3) minutes. The Chairman may waive the limit at his/her discretion.

Citizens who do not speak English or are hearing impaired are encouraged to contact our office or the Taxpayer Liaison Officer in advance of their presentation so that arrangements can be made to provide a professional interpreter. The Administration Department shall respond to all requests for a professional interpreter if time permits. When time does not permit the scheduling and attendance of an interpreter, the Administration Department will make every effort to fully assist the citizen to properly convey his communication to the Board.

Disposal of Documents / Record Retention

1. Chief Appraiser Performance Evaluation
 - a. Performance Evaluation
 - i. Prepared composite performance evaluation for the Chief Appraiser shall be retained until superseded, plus two years, in accordance with the District's Record Control Schedules.
 - b. Board Members' Personal Notes
 - i. All Board members' personal notes and group discussion composite notes used to prepare the Chief Appraiser's annual performance evaluation will be shredded upon approval of composite performance evaluation and upon approval of the District's Local Record Retention Schedule amendment by the Texas State Library and Archives Commission.
 1. The Chief Appraiser's assistant or his designated representative will provide for the collection of Board members' personal notes and group discussion composite notes immediately following completion of composite annual performance evaluation, and shall shred them immediately upon approval and acceptance of the District's Local Record Retention Schedule amendment by the Texas State Library and Archives Commission.
2. Board Members' Personal Notes Regarding Appraisal District Business
 - a. Notes created by Board members prior to, or during meetings for personal use will be collected at the next Board meeting following formal approval of the Board meeting minutes. The Chief appraiser's assistant or his designated representative will provide for the shredding of the Board members' personal notes immediately following their collection or as soon as practicable.

Litigation Arising from Performance of Official Duties

This provision is applicable to the following personnel associated with the Williamson Central Appraisal District:

Members of the Appraisal District Board of Directors
Members of the Appraisal Review Board
The Chief Appraiser
The Taxpayer Liaison Officer
All employees of the District, including temporary or part-time employees

Should any of the above personnel involuntarily become a Defendant in any civil or criminal litigation brought against them pursuant to the performance of their official duties, it shall be the policy of the Williamson Central Appraisal District to assume liability for, and to pay each affected person's attorneys' fees incurred in defending said litigation, but only to the extent the accused person or conduct is not covered by insurance. These attorneys' fees shall be determined and paid pursuant to the District's policy for paying attorneys' fees generally.

It shall further be the policy of the District that immediately upon being notified that litigation has been instigated against a District representative, the Chief Appraiser shall inform all insurance carriers of the situation and determine as soon as possible:

1. whether coverage exists;
2. whether the coverage includes both potential damages and attorneys' fees;
3. whether a deductible amount must be incurred before coverage will lie, and if so, how much; and
4. the limits of coverage.

If it is determined that insurance coverage does not exist in full or in part, or is denied entirely, the selection of the attorney who will defend affected personnel shall be left wholly to the discretion of the Appraisal District Board of Directors.

In addition, should any judgment for money damages be finally rendered against any of the above personnel as a result of said litigation brought against them pursuant to the performance of their official duties, it shall be the policy of the Williamson Central Appraisal District to assume liability for, and to pay all judgment amounts rendered against the affected person(s) which are not covered by insurance.

Authority and Functions

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

The statutory responsibilities of the Board of Directors include:

1. **The establishment of an appraisal office** (*Section 6.05 of the Property Tax Code*)

The administrative offices of the district shall be located at 625 F.M. 1460, Georgetown, Texas.

2. **The appointment of the Chief Appraiser** (*Section 6.05 of the Property Tax Code*)

The Board shall appoint a Chief Appraiser. The Board shall take appropriate action to solicit a number of qualified applicants (see attached job description for qualifications) in the event the position of Chief Appraiser becomes vacant. Applicant solicitations are to be posted in appropriate media outlets, newspapers, trade journals, etc. Such applicant solicitations shall include entry requirements as stated in the Chief Appraiser job description. Applicant references shall be requested and contacted.

The Chief Appraiser is an officer of the District for purposes of the nepotism laws. The District may not employ or contract with the Chief Appraiser's spouse, parent or stepparent, child or stepchild, or the spouse of any of these.

Non-statutory requirement:

The Board shall evaluate the Chief Appraiser annually; including goal setting, with a Board evaluation instrument. Comparable salaries are to be considered.

3. **Approval of the budget** (*Section 6.06 of the Property Tax Code*)

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

The Chief Appraiser shall prepare the proposed budget and schedule a public workshop session for the Board of Directors and any other eligible and interested parties to present the preliminary budget before June 15th.

The budget shall include the following:

- each proposed employee position with salary range and benefits
- each proposed capital expenditure
- an estimate of the budget to be allocated to each taxing unit
- a list of obligated reserve funds, and
- other items necessary for CAD operations including contract payments for services, funds for ARB operations, reimbursement for Board of Director expenses, employee education expenses, legal fees and expenses incurred by the appraisal district and the ARB

This proposed budget will be sent to all taxing entities for their review. If a majority of the voting taxing units veto the proposed budget, a new budget must be adopted within 30 days. Based on changes to the proposed budget as approved by the Board of Directors, the Chief Appraiser shall prepare the budget and present it for final Board approval as required by statute.

The Board shall amend the budget if necessary, but must deliver a written copy of the proposed amendment to the taxing entities not later than the 30th day before the date the Board acts on it.

When there are unobligated funds left at the end of the CAD budget year, the Board may vote to move the funds into reserves for a replacement account, disaster account or other account. These funds are considered obligated to be spent and are not required to be refunded or credited back to the taxing units. An expenditure a CAD has committed during the fiscal year to meet or secure an obligation is an expenditure that is obligated to be spent under subsection 6.06(j) of the Tax Code.

The Chief Appraiser may make budget line item transfers as long as these items are located within the same expense category. The district's main expense categories include:

- Personnel
- Materials & Supplies
- Services
- Debt Service
- Capital Outlay

Expenses made between the main categories require Board of Director approval.

If expenses will increase the liability to the entities, Board of Director and then entity approval is required.

(See addendum for Budget Policy)

4. **Annual financial audit** (*Section 6.063 of the Property Tax Code*)

The Board shall authorize the District to issue a request for qualifications from financial auditors as needed or at a minimum of every five years for an annual audit by an independent certified public accountant. A copy of the audit report shall be delivered to the presiding officers of all taxing entities participating in the district.

5. **Designation of depository** (*Section 6.09 of the Property Tax Code*)

The Board shall solicit bids for the district depository at least once every two years and shall designate the financial institution(s) that offer the most favorable terms and conditions for the handling of district funds. The Board and the depository may agree to extend a depository contract for one additional two (2)-year period. Funds must be secured in the manner provided by law.

Funds to be invested in:

- a. Fully collateralized Certificates of Deposit as defined within the Bank Depository Contract,
- b. Fully insured Certificates of Deposit,
- c. Obligations of the United States Government, its agencies and instrumentality's and,
- d. Direct obligations of the State of Texas or its agencies.
- e. Insured certificates of deposit are to be insured by the FDIC or appropriate private insurance coverage as specified on certificates in excess of \$100,000.

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

6. **Selection of ARB Executive Members** (*Section 6.42(a) of the Property Tax Code*)

The District shall seek ARB applicants by publishing a notice in a newspaper having general circulation in the County for which the appraisal district is established.

The Appraisal Review Board (ARB) will consist of members who will serve two (2) year staggered terms and are appointed by the local administrative judge. All members serve "at-large". The Appraisal Review Board conducts meetings and hearings in the Williamson Central Appraisal District board/hearing rooms.

The Board, by resolution must select a Chairman and Secretary from among the ARB members. The Board is encouraged to select an ARB Chairman who has a background in law and property appraisal. Interested applicants should provide their name, the position they are seeking, their history of ARB service and any legal and/or appraisal service they've had and/or training for these services. It is suggested that the applicant also include the reason they are seeking the position, any additional comments, feedback on the ARB process; what worked best and the reason it worked; along with suggestions to improve ARB functioning. ARB members would be notified that they may submit a letter for candidates to the ARB Operations Manager. The Board would appoint the ARB executive members for a one-year term with the option of appointing them for two years.

Current ARB members will be evaluated before reappointment on performance, adhering to attendance and other legal requirements. A member of the ARB may be removed from the ARB by majority vote of the Board of Directors or by the district court judge or judge's designee. Grounds for removal include a violation of:

- 1) Section 6.412; Restrictions on Eligibility of ARB Members;
- 2) Section 6.413; Interest in Certain Contracts Prohibited;
- 3) Section 41.66(f); Communication outside of hearing or proceedings;
- 4) Section 41.69; Conflict of Interest in property owner protest; or
- 5) Good cause relating to the attendance of members at called meetings of the ARB as established by written policy adopted by a majority of the Board of Directors or for clear and convincing evidence of repeated bias or misconduct.

ARB Members may be reappointed after sitting out one year. An ARB member who has served three consecutive terms may not be reappointed on the next January 1 following the third consecutive term. Furthermore, a person is ineligible to serve if the person appeared before the ARB for compensation (tax agents, lawyers, etc.) during the two-year period preceding the date the person is appointed.

Board members shall not communicate with a member of the ARB with the intent to influence a decision by the member. Board members shall not communicate with a member of the ARB regarding any ARB training course except during a hearing or other ARB proceeding.

All ARB members shall receive a copy of the Board Policy.

7. **Appraisal contracts** (*Section 25.01(b) of the Property Tax Code*)

Upon recommendation by the Chief Appraiser the Board of Directors shall review and approve contracts between the appraisal district and private appraisal firms to perform appraisal services for the district.

8. **Competitive Bidding/Contract Requirement** (*Section 6.11. of the Property Tax Code*)

The Williamson Central Appraisal District will follow Chapter 252 of the Local Government Code, which is referred to in Section 6.11 of the Property Tax Code.

Section 6.11; Subsection (a) states; An appraisal district is subject to the same requirements and has the same purchasing and contracting authority as a municipality under Chapter 252, Local Government Code.

Section 6.11; Subsection (b) states; For purposes of this section, all the provisions of Chapter 252, Local Government Code, applicable to a municipality or to purchases and contracts by a municipality apply to an appraisal district and to purchases and contracts by an appraisal district to the extent they can be made applicable, and all references to the municipality in that chapter mean the appraisal district. For purposes of applying Section 252.061, Local Government Code, to an appraisal district, any resident of the appraisal district may seek an injunction under that section. Sections 252.062 and 252.063, Local Government Code, apply to an officer or employee of an appraisal district in the same manner those sections apply to a municipal officer or employee.

Section 252.021 of the Local Government Code states: (a) before a municipality may enter into a contract that requires an expenditure of more than \$50,000 from one or more municipal funds, the municipality must:

- (1) comply with the procedure prescribed by this subchapter and subchapter C for competitive sealed bidding or competitive sealed proposals;
- (2) use the reverse auction procedure, as defined by Section 2155.062(d), Government Code for purchasing; or
- (3) comply with a method described by Subchapter H or J, Chapter 271

The following shall be the policy of the District:

- (1) The Board shall sign any contract for expenditure exceeding \$10,000
- (2) Any contract expenditure over \$50,000 shall require an RFP (Request for Proposal). Note: if vendor is exclusive to the trade, an RFP is not necessary
- (3) Any contract expenditure over \$1,000, but under \$50,000, shall require an RFQ (Request for Quote)
- (4) Any contract expenditure, included in the budget, in the amount of \$10,000 or less shall be signed by the Chief Appraiser or his designee (to which he's given written approval)
- (5) A contract may be auto renewed for a maximum of five (5) years with annual review by the Chief Appraiser or his designee
- (6) Electronic bids are acceptable

A list of contracts, with expirations, will be reviewed by the Board at least annually.

9. **Appointment of Taxpayer Liaison Officer** (*Section 6.052 of the Property Tax Code*)

The Board shall appoint a Taxpayer Liaison Officer (TLO), who serves at the pleasure of the Board. The Taxpayer Liaison Officer shall be a resident of the County for at least two years and can be an employee of the District as long as he or she does not perform appraisal functions. The Chief Appraiser or any other person who performs appraisal services for the district for compensation is not eligible to perform the duties of the TLO. The District shall seek TLO applicants by publishing a notice in the newspaper having general circulation in the County for which the appraisal district is established. The Board will strive to select an individual who has a background in customer service. The Taxpayer Liaison Officer's compensation is set by the Board and provided by the budget. The TLO administers certain public access functions required by the Tax Code and is responsible for reviewing and responding to complaints that do not involve matters that may be protested under Section 41.41 of the Tax Code. (Sec. 6.04 (d), (e) and (f) of the Property Tax Code)

In addition, the TLO is responsible for receiving and compiling a list of comments and suggestions filed by the Chief Appraiser, a property owner, or a property owner's agent concerning the matters listed in Section 5.103(b) or any other matter related to the fairness and efficiency of the ARB. The TLO shall forward to the Comptroller, comments and suggestions filed under this subsection in the form and manner prescribed by the Comptroller.

The TLO may provide information and materials designed to assist property owners in understanding the appraisal process, protest procedures and related matters. He or she may also attend ARB hearings.

The TLO reports to the Board on the status of all complaints filed with the Board at each of their meetings. The Board shall evaluate the TLO regularly. (Sec. 6.04 (g) of the Property Tax Code)

The TLO also provides clerical assistance to the local administrative district judge in the selection of ARB members and may not influence the process for selecting these members.

10. **Appointment of Agricultural Advisory Board** (*Section 6.12 of the Property Tax Code*)

The Chief Appraiser, with the advice and consent of the Board, appoints an Agricultural Advisory Board to advise the Chief Appraiser on the valuation and use of agricultural and timber land. Notice of these meetings shall be posted appropriately as indicated in Section 551.041 of the Government Code.

The Agricultural Advisory Board shall meet at the call of the Chief Appraiser at least once a year. The official minutes of all meetings shall be held at the appraisal district office. Members of the Agricultural Advisory Board serve for staggered terms of two years.

11. **Records management**

The Board of Directors shall cause policies and procedures to be developed for the administration of the Texas Local Government Records Act. The Board shall designate a public information officer to administer the records management program.

12. **Employee contact**

The Board of Directors shall refrain from contacting Williamson Central Appraisal District employees to discuss individual personnel issues. While the Board of Directors is the policy maker for the Williamson Central Appraisal District, the Chief Appraiser, not the Board of Directors, has final decision making authority under the District's Personnel Policies with respect to employee matters.

All Williamson Central Appraisal District employees shall refrain from contacting the Board of Directors to discuss individual personnel issues. Pursuant to the Williamson Central Appraisal District Personnel Policies, such communications should be addressed through the grievance procedure administered by the Chief Appraiser.

13. **Other statutory duties**

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

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

1. Require and evaluate reports by the Chief Appraiser concerning the operations and financial status of the appraisal district.
2. Require the development and adoption of district policies for the sound financial management of district funds. The Board of Directors shall adopt by official action an Investment Policy in accordance with Chapter 6 of the Texas Property Tax Code, Sections 2256.003 through 2256.006 et seq of the Government Code, Article 2529, Article 2544, Article 2546, Article 2546a, Article 2548a, Article 2549 and Article 2558 of Vernon's Ann. Civ. St. (See addendum for Investment Policy).
3. Assist in presenting to the public the needs and progress of the appraisal district.
4. Consider and act on policies for the appraisal district. Such policies may be initiated by the Chief Appraiser or by members of the Board.
5. Approve all contracts as required by law.
6. Review the Property Value Study or the Methods and Assistance Program (MAP) – (in appropriate years)
7. Review the Board Policy annually.
8. Provide verification of individual property information.
9. Perform other duties as required to govern the appraisal district as permitted by law.

DISTRICT ADMINISTRATION

The Chief Appraiser is the chief administrative officer of the appraisal district office. The Chief Appraiser is appointed by the Board of Directors. The Chief Appraiser is directly accountable to the Board for the effective discharge of all duties and responsibilities. All other personnel are employed by and accountable to the Chief Appraiser. The Chief Appraiser may delegate authority to subordinate employees.

Duties and Responsibilities

The Chief Appraiser coordinates and implements the goals and objectives established by Board policy, provisions of the Property Tax Code, and other applicable laws and rules.

The Chief Appraiser's responsibilities include numerous statutory responsibilities related to the development of appraisal rolls and the administration of the appraisal office. Additionally, the Chief Appraiser is assigned duties by the Board of Directors necessary for the conduct of Board duties and implementation of Board policy. The Chief Appraiser shall:

1. Establish a comprehensive program for the conduct of all appraisal activities and keep the Board informed on the progress of appraisal activities.
2. Develop and implement sound administrative procedures for the conduct of all district functions.
3. Develop and implement an effective financial management system and provide reports to the Board to allow evaluation of the district's fiscal affairs.
4. Develop and implement an effective internal budget development system and prepare a proposed budget by June 15 of each year.
5. Develop and implement biennially a reappraisal plan by September 15th of even numbered years.
6. Serve as the district's spokesperson in providing information to news media, taxing entities, and the general public on the operations of the appraisal district and provisions of the property tax laws.
7. Prepare the agenda for each Board meeting, attend all meetings, and provide staff recommendations for all appropriate Board actions.
8. Develop and implement a personnel management system for job assignments, personnel evaluations, staff hiring, periodic salary surveys and classification studies, and other personnel related matters. An employee survey is conducted periodically.
9. Employ and compensate professional, clerical and other personnel as provided by the budget.
10. Appoint members of the Agricultural Advisory Board with the advice and consent of the Board of Directors.
11. Review adjustments or changes involving properties of employees of the district.
12. Scan appropriate correspondence addressed to Board members, for retention purposes. These documents will be emailed to the Board members. Correspondence marked confidential should be returned, upon opening by the Board, to the Administration department for scanning.
13. Calculate the number of votes to which each taxing unit is entitled for the appointment of the Board and deliver notice to the units.

14. Prepare a ballot, listing the names of candidates timely submitted for Board election and deliver this ballot to the presiding officer of each taxing unit. A personal biography from each candidate will be requested at the time of nomination.
15. And any other item included in the Chief Appraiser job description.

APPRAISAL REVIEW BOARD

The Appraisal Review Board (ARB) is responsible for the local administrative review of appraisal records.

Selection

In counties with a population of 120,000 or more, the local administrative district judge appoints the Appraisal Review Board members. Although an appraisal district provides staff to the ARB for clerical assistance, the ARB maintains an independence from the Board and appraisal district staff including the Chief Appraiser. A member of the Board of Directors commits a Class A misdemeanor offense if the person communicates with the local administrative judge regarding the appointment of ARB members.

Eligibility

To serve on the Appraisal Review Board an individual must be a resident of the appraisal district and must have resided in the district for at least two (2) years.

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:

- (a) the delinquent taxes and any penalties and interest are being paid under an installment payment agreement; or
- (b) a suit to collect the delinquent taxes is deferred or abated

An Appraisal Review Board applicant is ineligible to serve on the ARB if that person appeared before the ARB for compensation during the two (2) year period preceding the appointment.

An Appraisal Review Board applicant may be disqualified from serving on the ARB if he or she has a relative employed by the Williamson Central Appraisal District or a relative who is a member of the Williamson Central Appraisal District Board of Directors.

Terms

Members shall serve two-year, staggered terms.

Compensation

Appraisal Review Board members shall receive a per diem based on the following years of service:

- 1st year
- 2nd year
- 3rd and 4th year
- 5th and 6th year

Only those members who had previous experience at the Williamson Central Appraisal District will receive prior experience credit. If an ARB member returns after serving their full term after sitting out no more than one year, they return at the fourth year pay. This member's fifth and sixth years follow the current pay policy.

Duties and Responsibilities

The Appraisal Review Board is responsible by statute for the hearing and determination of taxpayer protests and taxing entity challenges.

The Chief Appraiser shall delegate appraisal office staff to provide clerical assistance to the Appraisal Review Board.

The Appraisal Review Board may adopt rules of procedure.

The Appraisal Review Board is responsible for operating within its Policies and Operating Procedures. Notwithstanding, in the event the Board receives a written complaint against an Appraisal Review Board member, of the Williamson Central Appraisal Review Board, the Board of Directors will review the issue(s) raised and supporting documentation, giving it proper consideration, consistent with the Board of Director's legislative authority to act under Section 6.41(f) of the Texas Property Tax Code.

Correspondence should be addressed as follows and mailed to:

Chairman, Board of Directors
Williamson Central Appraisal District
625 FM 1460
Georgetown, TX 78626

TAXPAYER ASSISTANCE POLICY

The Board and appraisal district shall make available to the public and taxing entities information of public interest describing the functions of the Board and the Board's procedures by which complaints are filed and reviewed¹. Such information may include:

- General information concerning the Board of Directors and its functions
- General information concerning the Appraisal Review Board and its functions
- General information concerning the Taxpayer Liaison Officer and his/her functions
- Procedures for public access to Board meetings, including procedures for the disabled and speakers who require the assistance of an interpreter
- Procedures for contacting the Taxpayer Liaison Officer
- Policies for resolving complaints
- Tax calendar

The written public notices of the Board's meetings shall contain in English and Spanish a brief description of the Board's policy concerning public access to the Board, and access by disabled or non-English and non-Spanish speaking persons; such as follows:

The Board of Directors invites comments from the public about the policies and procedures of the Williamson Central Appraisal District and about other matters within the Board's jurisdiction. If you wish to address the Board, but do not speak English or Spanish and if you cannot bring your own interpreter, please notify the Taxpayer Liaison Officer (TLO) in writing at least seven (7) days prior to the meeting. Arrangements will be made for an interpreter. If you have some handicap or disability that may prevent you from speaking to the Board, please notify the TLO in writing at least seven (7) days prior to the meeting. If you are unable to notify the TLO within seven (7) days the district will attempt to make the appropriate accommodations.

In the event that written correspondence is received addressed to the Board; an announcement will be made by the Board Chairman during the public comment portion of the agenda. It is not required to read this correspondence aloud. No action will be taken and the matter will be considered closed.

En cada una de sus reuniones ordinarias la Junta Directiva invita al publico a presentar sus comentarios sobre las politicas y los procedimientos del Distrito de Valoracion y de la Junta de Revision de Valoracion, asi como sobre los demas asuntos comprendidos dentro de la competencia de la Junta. Si desea dirigirse a la Junta y no habla ingles o espanol y le es imposible presentarse con su interprete personal, sirvase comunicarse por escrito con el oficial de los contribuyentes de impuestos del Distrito, por lo menos siete dias habiles antes de la reunion. Se haran arreglos o incapacidad que le impida hablar ante la Junta, sirvase comunicarse por escrito con el oficial de los contribuyentes del Distrito, por lo menos siete dias habiles antes de la reunion. El Distrito hara lo possible para ayudarle.

En caso de que se reciba correspondencia por escrito dirigida a la Junta; un anuncio será hecho por el Presidente de la Junta durante la porción de comentarios públicos de la agenda. No es necesario leer esta correspondencia en voz alta. No se tomará ninguna medida y el asunto se considerará cerrado.

¹ See Article I

The policies and procedures of the Board may be amended to accommodate the needs of the Board, changes in state laws or changes in property tax code.

