

HALE COUNTY APPRAISAL DISTRICT POLICIES FOR THE BOARD OF DIRECTORS

Adopted by the HCAD Board of Directors: September 6, 2011

Amended March 5, 2013

Amended December 5, 2017

The Hale County 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 Hale County boundaries.

The costs of the 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. Each taxing unit shall pay its allocation in twelve (12) monthly installments.

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.

ETHICS

It is the policy of the Hale County Appraisal District that the officers and employees of the district be: independent, impartial, and responsible to the taxpayers of the Hale County Appraisal District; that public office or employment not be used for personal gain; and that state laws applicable to the conduct of public officials be 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, 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.

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 Hale County Appraisal District to secure a special privilege, consideration, or exemption for himself or others, or to secure confidential information for any purpose other than official responsibilities.

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.

An employee shall not appraise any property in which he has an interest (ownership, lien holder, or any other interest). The employee shall refer such property to the Chief Appraiser.

A board 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.

Conflict of Interest

In accordance with the Local Government Code, employees of Hale County Appraisal District shall not engage in any employment, relationship or activity which would be viewed as a conflict of interest because of the potential or appearance of affecting the employee's job efficiency, or which would reduce his/her ability to make objective decisions in regard to his/her work and responsibility as an appraisal district employee.

In accordance with the Local Government Code, an 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.

Employees involved in conflict of interest situations shall be subject to discipline, up to and including termination. Activities which constitute a conflict of interest shall include but not be limited to:

- a. Soliciting, accepting or agreeing to accept a financial benefit, gift, or favor, other than from HCAD, that might reasonably tend to influence the employee's performance of duties for the HCAD or that the employee knows or should know is offered with the intent to influence the employee's performance;
- b. Accepting employment, compensation, gifts, or favors that might reasonably tend to induce the employee to disclose confidential information acquired in the performance of official duties;
- c. Accepting outside employment, compensation, gifts, or favors that might reasonably tend to impair independence of judgment in performance of duties for HCAD;
- d. Making any personal investment that might reasonably be expected to create a substantial conflict between the employee's private interest and his/her duties for HCAD; or,
- e. Soliciting, accepting, or agreeing to accept a financial benefit from another person in exchange for having performed duties as a HCAD employee in favor of that person.

Conflict Disclosure Statement

In addition to the laws related to conflicts of interest, Chapter 176 of the Local Government Code requires local government officers or members of governing bodies of local governmental entities such as appraisal district, and administrators, such as the chief appraiser to file conflicts disclosure statements under certain circumstances.

A director may be required to file a statement when certain persons or the persons' agents contract or seek to contract for the sale or purchase of property, good, or services with the district. The statement must be filed if these persons have (1) an employment or business relationship with directors or family members of the director that results in their receiving taxable income; or (2) given a gift with a value of more than \$250 in a 12-month period preceding the date of contract execution or consideration. The family member is a person within the first degree by consanguinity or affinity.

The statement prescribed by the Texas Ethics Commission must be filed with the chief appraiser within 7 business days of directors becoming aware of the relationships and contracts. A violation of this requirement is a Class C misdemeanor. (Please see attached form).

More information concerning the statements and when they must be provided should be sought from legal counsel.

ACCESS TO THE DISABLED

In accordance with the Elimination of Architectural Barriers Act of Texas, the appraisal district building is 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 chief appraiser in advance of their presentation so that they may be assisted.

BOARD OF DIRECTORS

The Board of Directors is the governing body of the Hale County Appraisal District. The Board has no responsibility for setting tax rates, appraising property, adjusting appraisals, granting or denying exemptions, or any other matter directly affecting the value of the individual properties. The Hale County Appraisal District is governed by a maximum of (13) members. This number may be less depending on the number of nominees received by the taxing jurisdictions.

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
- (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.

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.

Vacancies of the Board

Section 6.03 of the Property Tax Code (Board of Directors) provides that in the event of a vacancy on the board, the governing body of the taxing entity or entities shall nominate a candidate. The Board of Directors shall elect by majority vote of its members one of the nominees to fill the vacancy.

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.

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 first quarterly 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 may 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 meetings in absence of the chairman
- In the absence of the chairman, the 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 meetings in absence of both the chairman and the vice-chairman

Meeting statutory notice requirements, i.e., Tax Code 6.06(b) states that the board of directors shall hold a public hearing to consider the budget. The secretary of the board shall deliver to the presiding officer of the governing body of each taxing unit participating in the district not later than the 10th day before the date of the hearing a written notice of the date, time, and place fixed for the hearing.

Tax Code 6.06(c) states that the board may amend the approved budget at any time, but the secretary of the board must deliver a written copy of a proposed amendment to the presiding officer of the governing body of each taxing unit participating in the district not later than the 30th day before the date the board acts on it.

Tax Code 6.05(i) states that not later than the 10th day before the date of the hearing to consider the proposed Reappraisal Plan, the secretary of the board shall deliver to the presiding officer of the governing body of each taxing unit participating in the district a written notice of the date, time and place for the hearing. (The Board authorizes the Chief Appraiser to deliver these documents in lieu of the board secretary).

Compensation and Reimbursement

Members of the board do not receive compensation for service on the board.

Meetings

All meetings of the board shall be held in the boardroom of the Hale County Appraisal District located at 302 W. 8th Street, Plainview, 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 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 the 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 agenda packet outlining the agenda and providing support information 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. The board shall allow a reasonable amount of time for citizen communications as determined by the chairman.

Citizens who do not speak English or are hearing impaired are encouraged to contact our office in advance of their presentation so that arrangements can be made to provide an interpreter.

Complaint Procedure

The Texas Property Tax code requires the Board of Directors to establish written procedures on how citizen's complaints are to be handled. Written complaints that involve issues that are within the authority of the Board are to be considered by the board or the designee. The chief appraiser is responsible for handling complaints and reporting on the status to the board.

Correspondence should be addressed as follows and mailed:

Benny Cantwell
Chairman, Board of Directors
Hale County Appraisal District
P.O. Box 329
Plainview, Texas 79073

Nikki Branscum
Chief Appraiser
Hale County Appraisal District
Plainview, Texas 79072

No employee or official of the appraisal district or the appraisal review board shall be sanctioned or disciplined in any manner by the Board in response to a complaint without being given an opportunity to be heard by the Board at one of its meetings. The Board may also allow the complaining party to appear before it.

Complaints may be categorized by three broad definitions.

1. Complaints regarding the appraised value of property.
2. Complaints regarding the policies or practices of the district.
3. Complaints regarding the districts personnel, Board of Directors, Appraisal Review Board, Chief Appraiser or any private firm who by contract, performs governmental functions for the appraisal district.

Complaints may be formal or informal. The HCAD's procedures for handling a complaint are as follows:

Informal Complaint - Individuals wishing to make a complaint regarding any aspect of the Appraisal District may do so by contacting the chief appraiser in writing stating the complaint. A meeting will be

set up between the Chief Appraiser and the individual and an attempt will be made to handle the complaint in an informal meeting. If the complaint is not resolved then it will be taken before the board at the next scheduled meeting.

Complaints regarding the policies, procedures or practices of the HCAD's operations or regarding district personnel may be made by citizens during Public Comments time at the board of director's meetings will not elicit a board response; however, the Chief Appraiser may express an opinion in an attempt to satisfy the complaint. If the complainant is not satisfied with the informal response then a meeting with the Chief Appraiser should be scheduled for a more detailed discussion to resolve the situation.

Complaints regarding the appraised value of property may not be brought before the Board of Directors. The Chief Appraiser will refer such complaints to the Appraisal Review Board as necessary.

Formal Complaints - In the event that the complaint is not satisfied with an informal handling of the complaint then they must file a formal complaint with the Chief Appraiser. This must be a written complaint and specifically state the nature of the problem and the citizen's anticipated solution.

If a written complaint is filed, the Chief Appraiser will record the time and date on the written complaint. The complaint will be reviewed by the Chief Appraiser and a written response prepared. The proposed response will be discussed at the next Board of Directors' meeting. If the board has authority to resolve the complaint, the board, at least quarterly (90 days) and until final disposition of the complaint, shall notify the parties to the complaint of the status of the complaint unless notice would jeopardize an undercover investigation. Section 6.04 (f) & (g) Texas Property Tax Code.

Litigation Arising from Performance of Official Duties

If a complaint cannot be resolved to the complainant's satisfaction and a suit is filed, then the complaint, all documentation, proposed solutions, etc. will be referred to the District's attorney for further action. The complaint's attorney will be notified of the referral. Section 6.035 Texas Property Tax Code Notes of Decisions.

Payment of Attorney's Fees and Judgment Damages

This provision is applicable to the following personnel associated with the Hale County Appraisal District:

1. Members of the Appraisal District Board of Directors
2. Members of the Appraisal Review Board
3. The Chief Appraiser
4. 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 Hale County 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
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 Hale County 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)
2. The Board shall appoint a chief appraiser
3. Approval of the budget (section 6.06 of the Property Tax Code)

The Chief Appraiser shall prepare a proposed budget for the operations of the district for the following tax year and shall submit copies to each taxing unit participating in the district and to the district board of directors before June 15th. After any changes are made to this proposed budget by the Board of Directors, the Chief Appraiser shall then prepare and send the new proposed budget to all taxing entities along with written notification of the time, date and place fixed for the hearing no less than 10 days before the date of the hearing. Written notification may be done by way of mail, email, or fax. Records are kept on how each taxing entity was notified each year.

The Board shall then hold a hearing to consider and adopt the annual budget by September 15th. This process of approving the CAD budget takes place each year in accordance with Section 6.06 of the Texas Property Tax Code.

4. Designation of Surplus Funds

It is the policy of the Board of Directors of the Hale County Appraisal District that if the total amount of payments made and/or due to be paid each year by the taxing units participating in a given fiscal year exceeds the amount actually spent or obligated to be spent during such fiscal year for which the payments were made, such excess amount shall, prior to or concurrent with the end of such fiscal year, be considered for appropriation to the Capital Improvement Fund accounts within the Appraisal District Budget and thereby obligated to be spent on the Districts Capital Improvement Program, as approved by the Board of Directors. Should a Capital Improvement Program not be provided, said surplus funds shall be refunded to the entities.

It is further the policy of the Board of Directors of the Hale County Appraisal District that the Capital Improvements Program of the Appraisal District be submitted by the Chief Appraiser to the Board annually for review and approval.

In accordance with Section 6.06(j) of the Texas Property Tax Code, if a taxing unit that paid its allocated amount is not allocated a portion of the district's budget for the following fiscal year, the chief appraiser shall refund to the taxing unit its proportionate share of the excess funds not later than the 150th day after the end of the fiscal year for which the payments were made.

If it is the Board of Directors' decision that said surplus funds are to be retained by the CAD, the Chief Appraiser must obtain authority from the Board of Directors and all entities will be notified of the Board of Directors' actions on this matter.

5. Annual financial audit (section 6.063 of the Property Tax Code)

The Board shall contract for an annual audit by an independent certified public accountant. A copy of the audit report shall be delivered to the presiding officers of all taxing entities participating in the district.

6. 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 that offers the most favorable terms and conditions for the handling of district funds. Funds must be secured in the manner provided by law.

7. Approval of a written reappraisal plan (section 6.05(i) of the Property Tax Code)

To ensure adherence with generally accepted appraisal practices, the Board of Directors of an appraisal district shall develop biennially a written plan for the periodic reappraisal of all property within the boundaries of the district.

8. Appointment of the Appraisal Review Board (chapter 6, subchapter C, Property Tax Code)

The Appraisal Review Board will consist of members who will serve two (2) year staggered terms.

Selection of members will be based solely on qualifications and the judgment of the Board of Directors that the persons selected will make good review board members. The Board of Directors, in its selection process, will strive to make the Appraisal Review Board a body representative of all areas and population of the county.

9. Appraisal Contracts (section 25.01 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.

10. Competitive Bidding Requirement (Section 6.11 of the Property Tax Code)

The Hale County 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 the 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 contract 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 the 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 procedures 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

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 record management officer to administer the records management program.

12. Employee Contact

The board of Directors shall refrain from contacting Hale County Appraisal District employees to discuss individual personnel issues. While the board of Directors is the policy maker for the Hale County 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.

13. Other Statutory Duties

The Board of Directors shall post board meeting notices according to the Open Meetings Act, Government Code Sections 551.041 and 551.043(a) at both the appraisal district and at the county clerk's office.

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

Selecting a Chief Appraiser

One of the board's most critical decisions is the selection of a chief appraiser. As the district's chief administrative officer, the chief appraiser implements goals and objectives set by board policy and are required to comply with the requirements of the Property Tax Code, Comptroller rules and laws.

Appointed by the board of directors, the chief appraiser serves at the pleasure of the board and is directly accountable to the board. All other appraisal district personnel are employed by and accountable to the chief appraiser.

Chief Appraiser Qualifications

The board sets the chief appraiser's qualifications. HCAD board of directors has the following policy on qualifications for chief appraiser:

1. Must be certified as a registered professional appraiser (RPA) under Section 1151.160, Occupations Code, or possess an MAI professional designation from the Appraisal Institute, or possess an Assessment Administration Specialist (AAS), Certified Assessment Evaluator (CAE), or Residential Evaluation Specialist (RES) professional designation from the International Association of Assessing Officers. A person who is eligible to be appointed or serve as a chief appraiser by having a professional designation described by this subsection must become certified as a

registered professional appraiser (RPA) under section 1151.160, Occupations Code, not later than the fifth anniversary of the date the person begins to serve as chief appraiser. Must also become certified as a Registered Tax Assessor (RTA).

2. Must have 7 years experience in appraisal districts.
3. Must have 5 years in a supervisory or management capacity.
4. Must be able to work with the public well, have communication skills and administrative abilities.
5. Must be able to perform the duties listed in the written job description for Chief Appraiser.
6. Bachelor's degree or higher preferred but not required.

Procedures for Hiring a Chief Appraiser

1. The Board of Directors may consider hiring the Chief Appraiser in-house.
2. The Board of Directors may send out notification of a job opening for Chief Appraiser to Appraisal Districts in the area or statewide.
3. The Board of Directors may send notification to the professional organizations, TAAO and TAAD for printing in their publications.
4. The Board of Directors will post notification at the appraisal office in Plainview.
5. The Board of Directors will review all applications and call any applicants for an interview with the Board.
6. After all interviews, the Board will make a decision on the most qualified applicant and notify that person as well as the others that applied.

Owing delinquent property taxes disqualifies a person from serving as chief appraiser. A person is ineligible to be appointed as a chief appraiser if he or she owns property on which delinquent property taxes have been owed for more than 60 days after the date the person knew or should have known of the delinquency.

This disqualification does not apply if the person is paying the delinquent taxes under an installment payment agreement or has deferred or abated a suit to collect the delinquent taxes.

A person is also disqualified from employment as the chief appraiser if the person is related with the second degree by consanguinity or affinity to a person who appraises property for compensation for use in proceedings before the appraisal district's appraisal review board or who represents property owners for compensation before the appraisal district's appraisal review board.

A chief appraiser who remains employed knowing he or she is related in this manner to an appraiser or tax representative commits a Class B Misdemeanor.

The chief appraiser is required by law to register with the Texas Department of Licensing and Regulation (TDLR) and have attained or be working toward a Registered Professional Appraiser (RPA) designation and complete the Chief Appraiser Training Program as stated in the Occupations Code 1151.164 effective 6/18/2005.

Chief Appraiser Duties and Responsibilities

The chief appraiser has statutory and administrative responsibilities. The primary statutory duty is to discover, list, review and appraise all taxable property in the appraisal district using generally accepted appraisal techniques.

The chief appraiser must have an understanding of the appraisal process and must be able to supervise and judge appraisal work progress. The chief appraiser must also understand tax office procedures, the tax record system, and the tax collection process and understand payroll records. When meeting with the public, the chief appraiser must be able to make decisions under pressure and be prepared to accept critical comments and complaints gracefully.

As the executive officer of the Appraisal Board, a chief appraiser's administrative duties include scheduling and preparing agendas, hiring and firing all employees, scheduling work, and determining salary, policy, retirement, insurance, etc. for all employees. Salary surveys will be conducted and used by the Board of Directors to consider the salary of the chief appraiser and other appraisal district staff. The chief appraiser will send out (or have them sent by HCAD staff) survey letters to adjoining CAD's and also put on the internet under the TAAD e-mail distribution system requesting information from CAD's with similar parcel numbers as HCAD.

Section 6.12 of the Property Tax Code requires the chief appraiser, with the advice and consent of the board of directors to appoint an agricultural appraisal advisory board. The function of the Ag Advisory Board is to help improve communications between the farming and ranching community and the appraisal district.

Advisory board members serve two-year staggered terms and may not receive compensation for their service on the board. The chief appraiser calls advisory board meetings and he or she must call a meeting at least once a year. The board's function is to advise the Appraisal District on major issues dealing with agricultural and timber appraisal—net to land, degree of intensity standards and other agricultural use and appraisal issues. The board has no decision making authority or responsibility.

Evaluation of Chief Appraiser

The Board of Directors shall determine both the format and procedures for and conduct a yearly evaluation of the Chief Appraiser, at which time a decision is made as to whether or not the Chief Appraiser will be rehired. The salary of the Chief Appraiser is also determined at this time. The Chief Appraiser's salary is based on comparable salaries from similar appraisal districts. This information is attained through surveys.

Cosigners on all CAD Checks, Drafts or Orders

Disbursements of Governmental Funds will be cosigned by two (2) individuals. Signatures of any two (2) of the following: the Chief Appraiser, the Chairman, or any members designated by the board are required on documents

Disbursements of Fiduciary Funds will be cosigned by two (2) individuals. Signatures of any two (2) of the following: Chief Appraiser, Administrative Assistant, System Administrator or Collection Clerk I are required on documents (HCAD Internal Control Procedures)

Detail of all CAD Governmental Fund checks will be provided to Board Members at each regular Board Meeting.

Quarterly Financial reports will be provided to the Board.

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.

APPRAISAL REVIEW BOARD

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

Selection

The Appraisal Review Board will consist of five (5) members. The Board, in its selection process, will strive for representation for all areas of the district and various taxing units to the extent possible. It will consider any other factors that will make the appraisal review Board a body representative of Hale County Appraisal District. Any written applications will be considered when there is a vacancy on the Appraisal Review Board as will any professional credentials. Appointments to the appraisal review Board are made by resolution of the Board of Directors. A vacancy on the appraisal review Board is filled in the same manner for the unexpired portion of the term. The Board of Directors will appoint members to the Appraisal Review Board in public meetings. The Board of Directors shall appoint the officers of the Appraisal Review Board annually.

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
- (b) A suit to collect the delinquent taxes is deferred or abated

Terms

Members shall serve two (2) year staggered terms. An individual who had served for all or part of three (3) previous terms on the Appraisal Review Board is ineligible to serve on the Appraisal Review Board.

Compensation

Appraisal Review Board members shall receive a per diem as provided by the annual appraisal district budget.

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 shall adopt rules of procedure.