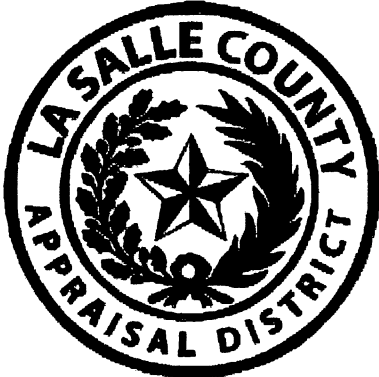


**BOARD OF DIRECTORS  
POLICY MANUAL  
LA SALLE COUNTY APPRAISAL DISTRICT**





## ***La Salle County Appraisal District***

**P. O. Box 1530                      204 N. E. Lane**

**Cotulla, Texas 78014**

**Phone: (830) 879-4756    FAX: (830) 879-4067**

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## I. APPRAISAL DISTRICT GENERALLY

A. Creation The La Salle County Appraisal District is a political subdivision of the State created by the 66th Legislature in 1979 and authorized by voter approval of a Constitutional amendment which enacted the Property Tax Code. All statutory references in this Policy Manual are to the Property Tax Code, unless otherwise stated.

B. Purpose The Texas Constitution established three principles to be followed in taxing property:

1. All taxation must be equal and uniform.
2. All property must be valued at its market value.
3. No property may be valued in excess of its market value.

Equality and uniformity in property taxation can be provided only by appraising and taxing all taxable property. The purpose of the La Salle County Appraisal District is to locate, list and value all taxable property within the Appraisal District boundaries, in addition to administering all authorized exemptions, including but not limited to Homesteads, Age, Veteran's Disability and Agricultural Use.

The La Salle County Appraisal District (hereafter referred to as District) is a political subdivision of the State of Texas and created pursuant to Subtitle B, Chapter 6, Subchapter A of the Tax Code.

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 total tax levy of all the participating taxing entities.

## II. BOARD OF DIRECTORS

Pursuant to the Property Tax Code, a board of five directors and the La Salle County Tax Assessor/Collector governs the La Salle County Appraisal District. The Tax Assessor/Collector (TAC) shall be a non-voting member of the Board. Board members select the chief appraiser, adopt the annual district budget, appoint an ARB, and ensure that the district follows policies and procedures set by law. In addition, the Board of Directors adopts policies, rules and regulations for the operation of the District. These policies, rules and regulations are carried out and enforced by a Chief Appraiser appointed by the Board of Directors to administer the business of the District.

The Board does not appraise property or make decisions that affect the appraisal records.

### A. Term

Members of the board serve two-year terms, beginning January 1 of even-numbered years.

The board will elect a Chairman, Vice Chairman, and a Secretary at the first meeting of each calendar year. Each officer shall serve for one year. Until new officers are elected, the director with the most consecutive years of experience with the La Salle County Appraisal District shall preside over the meeting at which the officers are selected. If two or more directors have equal tenure, the chief appraiser shall determine who shall preside over the meeting at which the officers are selected by any method of chance.

**B. Vacancies on the Board**

Vacancies will be filled as provided by §6.03 of the Tax Code.

**C. Recall**

The governing body of a taxing unit that participated in the appointment of a board member may initiate the recall of that member pursuant to §6.033 of the Tax Code.

**D. Eligibility**

Board members must reside within the boundaries of the La Salle County Appraisal District. To be eligible to serve on the appraisal district board, a person must have lived in the district for at least two years just prior to his or her swearing in. The law bars all taxing unit employees other than elected officials and governing body members from serving on the appraisal district board of directors.

The law also bars a person from serving on the board of directors if that person is a party to a contract with the appraisal district or to a contract involving property tax matters with a taxing unit in the district. This prohibition applies if the person has a substantial interest in a business with such contracts.

Persons are also ineligible to serve as district directors if a relative within the degrees of affinity or consanguinity as described in Chapter 573 of the Government Code does business in the appraisal district as a paid property agent or as a fee appraiser who performs appraisals for use in property tax proceedings.

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 unit participating in the appraisal district.

A person is disqualified from serving on the board of directors if the person owns property on which delinquent property taxes have been owed for more than 60 days after the person knew or should have known of the delinquency.

Violation of these prohibitions is a Class B misdemeanor. A Class B misdemeanor is punishable by a fine of up to \$1000 and/or six months in jail.

The chief appraiser may not employ certain relatives of a member of the board of directors. Any relative within the second degree by marriage or the third degree by blood as determined under Chapter 573, Government Code is barred from employment. Intentional or knowing violation of this provision is a misdemeanor. [Sec. 6.05(f)]

#### E. Officers of the Board

The Board shall elect a chairman, a vice-chairman, and a secretary at its first meeting each calendar year. The chairman may vote on any motion. The duties of the chairman or, if the chairman is absent, the duties of the vice-chairman include:

- \* Presiding at Board meetings;
- \* Appointing committee members unless otherwise instructed by the Board;
- \* Along with the secretary, signing all legal instruments requiring Board signature;
- \* Performing legal duties as required by statute, and functions as designated by the Board;
- \* Calling special or emergency meetings if needed; and
- \* Exercising such other powers and duties as may from time to time be delegated to the chairman by a majority of the board.

The secretary's duties include:

- \* Presiding at Board meetings if the chairman and vice-chairman are absent;
- \* Recording all official proceedings of the Board;
- \* Giving notice of all meetings of the Board;
- \* Along with the chairman or vice-chairman, signing all legal instruments requiring Board signature;
- \* Performing legal duties as required by statute, and functions as designated by the Board; and
- \* Exercising such other powers and duties as may from time to time be delegated to the secretary by a majority of the board.

The recorded minutes shall be kept in the Appraisal District Office. The actual recording and transcription of the proceedings of any meeting may be delegated to clerical staff.

#### F. Compensation

Members of the board do not receive compensation for service on the board. Members do receive reimbursement for actual and necessary expenses incurred in the performance of their duties as provided by the appraisal district budget.

#### G. Meetings

The board normally meets in available space in the La Salle County Appraisal District, 201 S. Main, Cotulla, Texas. The board may designate a different meeting place if needed. Meetings start promptly at the scheduled time or as soon thereafter as a quorum is present.

A majority of the members of the board constitute a quorum.

The board holds regular meetings on the third Thursday of each month beginning at [time]. The chairman may call special meetings or emergency meetings, and a majority of the board may vote to call special or emergency meetings during any meeting. The Secretary may call a special meeting upon receiving written request of at least two members of the Board. Members of the Board shall be notified of the date of a special meeting either in writing or by telephone at least one day in advance.

The chief appraiser prepares and posts meeting notices as required by law on behalf of the board. Only items posted in the meeting notice may be acted upon at a meeting. Notice of the day of the meeting is to be delivered to all members of the board by the chief appraiser in writing, delivered by mail or by hand.

Board policy is to strictly adhere to the Texas Open Meetings Act.

The board conducts its meetings under Roberts Rules of Order Revised [specify edition \_\_\_\_\_] unless otherwise directed by applicable law or board policy.

The board may hold a closed or executive session that excludes the public to the extent permitted by law.

The chief appraiser prepares the meeting notice and agenda on behalf of the board. The chief appraiser normally mails or delivers an agenda packet outlining the agenda and providing support

information to each member at least forty-eight (48) hours before the time of the next regular meeting. The packet shall include the minutes of the previous regular meeting.

The first order of business at a meeting is approval of minutes of the preceding meeting. The secretary signs the minutes when approved. The chief appraiser keeps the official minutes of the board on behalf of the board.

#### H. Authority of the Board

The board of directors establishes general policies in keeping with the wishes of the community and the requirements of state law. The board may exercise its authority only by majority vote in a properly posted meeting. An individual member may not bind the board by any statement or action without prior excess approval of the board.

The board may establish committees as needed to carry out its responsibilities. A committee acts only as an adjunct of the board and may not take any action which in any way usurps the power and/or responsibilities of the board of directors. The chairman normally appoints committee members. If necessary, the board may establish committees by majority vote.

The chairman normally appoints members of any standing committees as soon as possible after the selection of the chairman each year. A member will serve until a successor is named.

The statutory responsibilities of the board of directors include:

##### 1. Establishment of an appraisal office (Section 6.05)

The administrative office of the district is located at the La Salle County Appraisal District, 201 S. Main, Cotulla, Texas.

The district's normal business hours are from 8:00 a.m. to 5:00 p.m., Monday through Friday. The board and the chief appraiser periodically review office space requirements, lease arrangements, and other requirements related to the establishment of appraisal district offices.

##### 2. Appointment of chief appraiser (Section 6.05)

The board appoints the chief appraiser, who serves at the pleasure of the board. The board evaluates the chief appraiser annually in December.

The chief appraiser is an officer of the appraisal district for purposes of the nepotism law, Chapter 573, Government Code. The district may not employ or contract with the chief appraiser's spouse, parent or stepparent, child or stepchild, or the spouse of these. [Sec. 6.05(g)]

3. Adoption of budget (Section 6.06)

Before June 15 of each year, the chief appraiser prepares a preliminary budget and delivers copies to each board member and each participating taxing unit with a request for their comments and recommendations.

The board shall consider and adopt the annual budget before September 15 of each year, after giving notice to the public and taxing units and conducting a public hearing as required by law.

4. Annual Financial Audit (Section 6.063)

The board contracts for an annual audit by an independent certified public accountant. The chief appraiser delivers copies of the audit report to the presiding officers of the county, cities, schools, and conservation and reclamation districts participating in the district.

5. Designation of depository (Section 6.09)

The board solicits bids for the district depository at least once every two years. In choosing a depository, the board selects the 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 for county funds.

6. Competitive bidding requirements (Sec. 6.11)

Generally speaking, the district may not make a contract that requires expending \$15,000 or more without taking competitive bids. The board authorizes any proposal for bids for a contract exceeding this amount. There are several exceptions, including contracts for professional services, purchases through the state purchasing program, and several other exceptions specified in the law. The board follows the same rules that apply to a commissioner's court under the Certificate of Obligation Act of 1971 (Subchapter C, Chapter 271, Local Government Code).

7. Appointment of agricultural advisory board (Section 6.12)

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.

8. Appointment of Appraisal Review Board (Subchapter C of Chapter 6 - Local Administration, Tax Code)

In selecting appraisal review board members, the board will consider any factors that will make the appraisal review board a body representative of La Salle County.

The board of directors, or a committee, (if the board so chooses), interviews candidates for the appraisal review board before making final selection. In making reappointments, the board will solicit



and consider evaluations from taxpayers, the appraisal staff, and other interested parties. Selection of members is based solely on qualifications and the judgment of the board of directors that the persons selected will make good review board members.

The board appoints ARB members. If a vacancy occurs, the board fills it in the same manner. The appointee serves for the unexpired portion of the term. Service for part of an unexpired term counts as service of part of a term for the purposes of the three-term limit on ARB service. [Sec. 6.41 (e)]

To serve on the Appraisal Review Board, an individual must be a resident of the District and must have resided in the District for at least two (2) years. A member of the Board of Directors, an officer or employee of the Office of the Comptroller, the District, or a taxing entity is ineligible to serve. In order to serve, members must meet all eligibility requirements set out by the Tax Code and outlined in the Appraisal Review Board Manual published by the Office of the Comptroller.

Effective September 1, 2001, Section 6.035 of the Tax Code was amended to provide that an individual is ineligible to serve as an ARB member 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 under Section 33.02; or
- B. a suit to collect the delinquent taxes is deferred or abated under Section 33.06 or 33.065.

ARB members shall receive a per diem as provided by the annual District budget.

#### **Duties & Responsibilities**

The ARB is responsible by statute for the review of appraisal records and 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 ARB.

Upon submission of the appraisal records by the Chief Appraiser, the ARB, as part of its annual review, shall review and approve the values of those properties owned by employees of the District.

The ARB must adopt rules of procedure and post and provide those rules according to the requirements of the Tax code.

#### **9. Appraisal contracts [Section 25.01(b) and (c)]**

The chief appraiser, with the approval of the board, may contract annually with private appraisal firms to perform appraisal services for the district. Appraisal services provided by each such firm are subject to the chief appraiser's approval.

10. Periodic reappraisal (Section 25.18)

The appraisal district reviews all real property values annually and reappraises all real property in the District at least once every three years. At all times, however, the appraisal district is responsible for ensuring that taxation is equal and uniform as directed by Article VIII, Section 1 of the state constitution.

11. Other board duties

In addition to performing specific statutory duties, the board:

- \* Establishes committees as needed.
- \* Requires and evaluates reports from the chief appraiser on the operations and financial status of the appraisal district.
- \* Requires the development and adoption of district policies for the sound financial management of district funds.
- \* Assists in presenting the needs and progress of the appraisal district to the public.
- \* Considers and acts on policies for the appraisal district, the appraisal office, and the appraisal review board. Board members, the chief appraiser, and the general public may suggest policy changes to the board. Any policy change proposed by the general public shall be submitted to the chief appraiser for his/her consideration and recommendation.
- \* Selects district legal counsel.
- \* Approves contracts as required by law.
- \* Performs other duties as required to govern the district as permitted by law.

I. Public Access to the Board of Directors

It is the policy of the board of directors to provide the public with a reasonable opportunity to address the board on the subject of the policies and procedures of the appraisal district on any issue under the board's jurisdiction. Generally, the board's statutory duties and jurisdiction concern:

- \* adopting the district's annual operating budget;
- \* contracting for necessary services;
- \* hiring the chief appraiser and assigning responsibilities to the position;

- \* making general, policy regarding the operation of the appraisal district; and
- \* appointing appraisal review board members

**J. Public Comments [Sec. 6.04 (d), (e), (f) and (g)]**

It is the policy of the board of directors to provide regular opportunities for the public to speak to the board on any issue under its jurisdiction. Except when the board conducts a hearing on a particular issue, the board will receive citizen comments only during the agenda item for public comment. This item is typically placed at the end of each meeting's agenda.

At each regularly scheduled meeting the chairman of the board of directors will announce that each person wishing to address the board on appraisal district policies, procedures, or issues may have five minutes in which to do so. Unless a majority of the Board votes otherwise, the chairman may expand the speaker's time as needed if the expansion will not affect the ability of the board to complete its business and adjourn the meeting at a reasonable time. The board may refuse to hear any person who attempts to speak on a subject unrelated to the policies and procedures of the appraisal district or the appraisal review board and unrelated to any other issue under the board's jurisdiction, as described in the previous section. [Sec. 6.04(d), Tax Code]

**K. Interpreters**

If possible, the district will provide an interpreter at a meeting if a person who does not speak English or communicates by sign language notifies the chief appraiser at least three business days before the meeting. The person must indicate that he or she desires to address the board and is unable to provide an interpreter. [Sec. 6.04(e), Tax Code]

**L. Access by Disabled Persons**

The Appraisal District provides parking spaces for the disabled, located at the front entrance to the District office. A ramp is provided at the entrance, and both the office and Board room is wheelchair accessible. Persons who needs additional access assistance, or who need assistance in making a presentation to the Board because of mental or developmental disabilities should notify the chief appraiser at least three business days before the meeting. [Sec. 6.04(e), Tax Code]

**M. No Weapons Policy**

In order to protect District employees from workplace violence, the District prohibits all persons from use and/or possession of any handguns, ammunition, or weapons of any kind, concealed or otherwise, at any time while on District premises and/or while engaging in or conducting business on behalf of the District. The term "premises" includes company offices, all work areas, parking lots, sidewalks, and driveway. Employees found to be in violation of this policy will be subject to termination of employment.

#### N. Policies for Resolving Complaints

The board will consider written complaints about the policies and procedures of the appraisal district, appraisal review board, and the board of directors and any other matter within the jurisdiction of the board of directors. The board will not consider complaints addressing any of the grounds for challenge and protest before the appraisal review board as set out in Sections 41.03 and 41.41, Tax Code. The board of directors has no authority to overrule the chief appraiser or appraisal review board's decision on a value, correction, or protest. The Board has adopted a written Complaint Policy and Procedures.

Correspondence should be mailed to:

Presiding Officer, Board of Directors  
La Salle County Appraisal District  
P. O. Box 1530  
Cotulla, Texas 78014

At each regularly scheduled meeting, the chief appraiser shall report to the board on the nature of complaints and the status of resolution. Board deliberations concerning complaints will comply with provisions of the Texas Open Meetings Act, Chapter 551, Government Code.

At least quarterly and until final disposition of a complaint, the board notifies the parties to the complaint of its status unless notice would jeopardize an undercover investigation. [Sec. 6.04 (g), Tax Code]

#### O. Review of Contracts

It shall be the policy of the Board to review all active contracts with the District at the second meeting of the Board in each calendar year, or as soon as possible thereafter. The Chief Appraiser shall gather and present all contracts to Board members a reasonable time in advance of the second meeting, and an agenda item shall provide that all contracts will be considered and approved. If a contract is not approved, the contract shall be considered again, and may be acted upon, at the next scheduled meeting of the Board.

#### P. Payment of Attorneys' Fees and Judgment Damages Incurred in Litigation Arising From Performance of Official Duties

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

Members of the Appraisal District Board of Directors  
Members of the Appraisal Review Board  
The Chief Appraiser  
All employees of the District, including temporary or part-time employees  
All members of the Agricultural Advisory Board and other advisory personnel

Should any of the above personnel involuntarily become a Defendant in any civil litigation brought against them pursuant to the performance of their official duties, it shall be the policy of the La Salle 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 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 La Salle 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.

Finally, should any of the above personnel involuntarily become a Defendant in any criminal litigation brought against them pursuant to the performance of their official duties, it shall be the policy of the La Salle County Appraisal District to assume liability for, and to pay each affected person's attorneys' fees incurred in defending said litigation to the extent allowed by law, but only to the extent the accused person or conduct is not covered by insurance.

### **III. DISTRICT ADMINISTRATION AND CHIEF APPRAISER'S DUTIES**

The appraisal district consists of the appraisal office, which handles appraisals and the administration of the appraisal district and the appraisal review board, which hears and determines protests and challenges and approves the appraisal records. The chief appraiser is the chief administrator of the

appraisal office.

Appointed by the board of directors, the chief appraiser serves at the pleasure of the board and is directly accountable to the board in the discharge of his or her duties and responsibilities. All other personnel of the appraisal office are employed by and accountable to the chief appraiser. The chief appraiser may delegate authority to his or her employees.

A. Duties and Responsibilities of Chief Appraiser

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 many statutory duties related to the development of appraisal rolls and the administration of the appraisal office. Additionally, the board assigns tasks to the chief appraiser as needed for conduct of board duties and implementation of board policy. The board has assigned the following general duties to the chief appraiser:

1. Establish a comprehensive program for conduct of all appraisal activities.
2. Keep the board informed on the progress of appraisal activities.
3. Develop and implement sound administrative procedures for conduct of all district functions.
4. Develop and implement an effective financial management system.
5. Provide reports to the board to allow evaluation of the district's fiscal affairs.
6. Develop and implement an effective internal budget development system.
7. Prepare a proposed budget by June 15 of each year.
8. Serve as the district's spokesperson in providing information to news media, taxing units, and the general public.
9. Prepare the agenda for each board meeting, attend all meetings, and provide staff recommendations for all appropriate board actions.
10. In conjunction with district counsel, provide recommendations for board action on litigation.
11. Develop and implement a personnel management system for job assignments, evaluations, hiring, staff policy, and personnel related matters.
12. Employ and compensate professional, clerical and other personnel as provided by the budget.

13. Report to the board before April 1 of each year concerning the accuracy of district appraisals and contractor performance.
14. Discharge other duties as provided by the board and/or by law.

**B. Payment of Bills and Issuance of Checks**

1. At Board Meetings, a list of Accounts Payable are presented to the Board of Directors for approval, the checks are signed by one Board member and by the chief appraiser or by two Board members.
2. Checks issued will be listed on the following month's Accounts Payable list. All checks require two signatures, either two Board members or one Board member and the Chief Appraiser.
3. Payment of the bills may be approved by one member of the Board. The list of Accounts Payable will be presented to the Board and payments will be authorized by the full board at the next Board meeting.

**C. Administration of Surplus Funds**

Any surplus funds from any year's budget will generally be applied to the first quarter payment of each taxing entity for the next budget year as provided by the Texas Property Tax Code. Surplus funds will be credited to each jurisdiction according to their pro-rata share of payments and expenses. However, upon obtaining the approval of the constituent taxing units as provided in the Tax Code, the District does reserve the right to retain surplus funds in reserve or contingency accounts for specifically identified future needs of the District.

**D. Authority of Chief Appraiser Regarding Incidental Purchases**

Pursuant to §6.05(h) of the Texas Property Tax Code, the chief appraiser of the La Salle County Appraisal District shall have authority to spend budgeted funds to make incidental purchases of items relating to the administration of the District which are not specifically listed in the District's annual budget. An incidental expenditure not specifically budgeted shall not exceed \$300 in any one transaction. Individual expenditures in excess of \$300 shall require approval of the Board of Directors. Examples of incidental expenditures might include but not be limited to the following items:

1. Transfer to and use of funds in "petty cash" account to purchase office supplies and other incidental purchases as contemplated in this Section.
2. Purchase of plaques and other mementos to honor or reward appraisal district staff, directors, and ARB members for exceptional accomplishments or to express appreciation upon the

conclusion of their employment or service with the District.

3. Purchase of office supplies such as maps; name identification objects for staff, directors, and ARB members; and other items which may improve the efficiency of public meetings as may be requested by members of the board of directors or the ARB, or as may be determined in the judgment of the chief appraiser.
4. Purchase of other similar or analogous items related to improving the administration of the District's public functions and encouraging public service on the board of directors, the ARB, and other District-related boards or committees.

E. Chief Appraiser Authorization to incur expenses

The chief appraiser of the La Salle County Appraisal District is authorized, without securing prior board approval, to incur expenses or costs of up to \$1,000 to purchase services or goods to be used for the official purposes of the appraisal district. All costs and expenses which exceed \$1,000 must be authorized by official board action. An exception may be authorized in circumstances involving natural disaster, fire, or other unforeseen emergency requires immediate protection of District assets. In such cases, if necessary, the chief appraiser shall contact all available board members to inform them of expenses or costs exceeding \$1,000 may have to be incurred without prior approval, and the chief appraiser shall thereafter proceed as directed.

F. Check Signing

All checks issued by the La Salle CAD require two signatures—either by a board member and the chief appraiser, or by two board members.





## ***EXIBIT A***



### ***La Salle County Appraisal District***

**P. O. Box 1530                      201 S. Main**

**Cotulla, Texas 78014**

**Phone: (830) 879-4756      FAX: (830) 879-4067**

#### **Appointment of Chief Appraiser**

One of the principal functions of the Board is the selection of a chief appraiser. That position is the only position hired or approved for hiring by the Board. The chief appraiser is totally responsible for the hiring of all other personnel.

In the event of the office of chief appraiser becoming vacant for any reason, the Board may follow the prescribed process:

If it is determined by the sitting Board that it is in the best interest of the appraisal district to accept applications for the position of Chief Appraiser outside of the employees of the District, the Board may then utilize the following procedures:

- a. Advertising of the opening in State trade magazine of the Texas Association of Appraisal Districts
- b. Mail notice of opening to appraisal districts in the State.
- c. Notice of opening in local newspaper
- d. Board may contract with consultant to solicit chief appraiser applicants
- e. The following criteria will be considered vital for the success of a chief appraiser candidate:
  - i. College degree, preferably with specialization in management, real estate, or other business track.
  - ii. Registered Professional Appraiser designation from the Texas Department of Licensing and Regulation
  - iii. Proven experience in the management of personnel
  - iv. Proven experience in public relations and media relations

**EXHIBIT B**



***LASALLE COUNTY APPRAISAL DISTRICT***

**TITLE: Chief Appraiser Required Qualifications and Job Description:**

The Chief Appraiser is the chief administrator of the appraisal office. The Chief Appraiser is appointed by and serves at the pleasure of the appraisal district board of directors.

**QUALIFICATIONS:** Certification as required by the Texas Property Tax Code and the Texas Department of Licensing and Regulations, with a minimum of 2 years college OR experience equivalency in business management, real estate, or tax related fields.

Texas Property Tax Code, Section 6.05 (c), effective January 1, 2014: To be eligible to be appointed or serve as a chief appraiser, a person must be certified as a registered professional appraiser under Section 1151.160, Occupations Code, 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 under Section 1151.160, Occupations Code, not later than the fifth anniversary of the date the person is appointed or begins to serve as chief appraiser.

**RESTRICTIONS:** (1) A chief appraiser who is not eligible to be appointed or serve as chief appraiser may not perform an action authorized or required by law to be performed by a chief appraiser, including the preparation, certification, or submission of any part of the appraisal roll. (2) The chief appraiser is an officer of the appraisal district for purposes of the nepotism law, Chapter 573, Government Code. An appraisal district may not employ or contract with an individual or the spouse of an individual who is related to the chief appraiser within the first degree of consanguinity or affinity, as determined under Chapter 573, Government Code.

**SUPERVISOR:** Board of Directors of the La Salle County Appraisal District.

**RESPONSIBILITY:** The role of the Chief Appraiser involves the coordination and administration of the appraisal district office within the framework of the philosophy and objectives established by board policy, consistent with the statutes and standards of regulatory agencies, and in accordance with administrative regulations and procedures. The Chief Appraiser shall devote his/her time, attention, and energy to the direction and supervision of the appraisal district. By prior agreement with the board, however, the Chief Appraiser may accept remuneration for consulting services, speaking engagements, lecturing, or teaching courses.

The Chief Appraiser shall keep the Board informed on an equal basis, respond to their requests for information, coordinate the total operation of the appraisal district office, evaluate and recommend personnel, prepare a proposed budget in a workable, complete, and understandable form, direct the appraisal and assessment of all real and personal property in the district, direct and rule on all exemption applications, direct and maintain complete records as required by statutes, regulatory agencies and district policy. Further, the Chief Appraiser shall supervise the work of contracted services, direct the maintaining of maps of the district, direct the data processing program, direct the preparation of material required by the Appraisal Review Board, act as mediator in valuation disputes prior to the Appraisal Review Board hearings, direct the preparation of appraisal rolls for the taxing jurisdictions of the district, promote positive relations through effective communication with the public, taxing entities, and news media, and perform administrative services as assigned by the Board of Directors.

The Chief Appraiser shall:

- A. Understand the appraisal process.
- B. Be able to supervise and judge work progress.
- C. Understand tax office procedure.
- D. Understand tax record system.
- E. Understand tax collection process.
- F. Understand payroll records.
- G. Have working knowledge of computers.
- H. Be certified as a Registered Professional Appraiser and Registered Tax Assessor or be working toward both certifications or be willing to obtain both certifications, and be capable of attaining both.
- I. Be able to meet the public and make decisions under pressure.
- J. Be able to accept critical comments and complaints gracefully.

**ADMINISTRATIVE DUTIES AND RESPONSIBILITIES:**

The Chief Appraiser shall:

- A. Prepare the district budget and allocation of the budget to the taxing units in the district.
- B. Schedule meetings and prepare the agendas.
- C. Post meeting notices as required by law.

- D. Hire and fire employees.
- E. Ensure that all employees receive necessary education and meet requirements for certification as set out by the Property Tax Code and the Texas Department of Licensing and Regulation.
- F. Schedule work, determine salary, policy, retirement, insurance, etc. of district employees.
- G. Prepare reports and documentation for the Property Tax Division of the Texas Comptroller of Public Accounts.
- H. Prepare records for audit by representatives of the Comptroller of Public Accounts (ratio studies, MAPS, etc.)
- I. Defend and explain values before Appeals Judge.
- J. Calculate votes and conduct Board of Director elections.
- K. Determine special-use qualification changes, administer notice to affected property owner, and calculate and administer roll-backs as required.
- L. Prorate taxes on property when ownership changes for exempt to taxable or from taxable to exempt.
- M. Timely prepare and submit for publication all required notices and publications.
- N. Stay informed on legislative changes and requirements, notify the Board of such changes, and implement changes in a timely manner.

**APPRAISAL RESPONSIBILITIES:**

The Chief Appraiser shall:

- A. Be responsible for the appraised value (100% of market value) for ALL property in each taxing jurisdiction in the appraisal district.
- B. Be responsible for the completion of reappraisal of all property in the district at least once every three years.
- C. Prepare a Written Plan for Periodic Reappraisal and submit it to the Board of Directors every two years and adhere to the plan.
- D. Prepare and mail appraisal notices in a timely manner.
- E. Prepare estimates of value for each taxing jurisdiction in the district.
- F. Review appraisal protests of value.
- G. Process all protests and litigation.
- H. Notify all contested values of the Appraisal Review Board's final determination of value.
- I. Prepare, certify, and deliver final appraisal rolls to each jurisdiction.
- J. Comply with mandatory dates of the Tax Calendar.
- H. Approve, deny, or modify all exemption applications and give notice to the property owner if required.

The above duties and responsibilities do not limit the chief appraiser from performing other duties as required by law, but is a general statement of such. The chief appraiser shall, in a professional manner, perform other actions if the need arises. The chief appraiser shall be bound by the Code of Ethics.