



Brazoria County
Appraisal District Board of
Director's Procedures Manual

Revised April 2015

FOREWARD

The Brazoria County Appraisal District is a political subdivision of the State of Texas created by the legislature through enactment of Subchapter A, Chapter 6, and Section 6.01 of the Texas Property Tax Code. The district is responsible for the development of an appraisal roll for use by taxing units in imposing ad valorem taxes on property within the district boundaries. Taxing units bear all costs of the district's operations with each unit responsible for a share proportionate of the property taxes imposed. The employees of the district are public servants and facilitate district operations to the benefit of the taxpayer. Therefore, the district's mission statement as adopted by the board of directors states:

Our mission as public servants is to demand excellence in the services provided to the taxpayers and taxing jurisdictions of Brazoria County. The district's goal is to efficiently and timely produce an accurate, complete and equitable appraisal roll. The intent of the policies and procedures of the district is to bring about the highest possible degree of understanding, cooperation, dependability, flexibility and functionality while managing critical data in dynamic situations.

An appraisal district director participates in governing the district in accordance with state laws and rules governing appraisal district operations. The Texas Constitution Article VIII, Section 20, provides that no property be assessed for ad valorem taxes at a greater value than its fair cash market value. In addition, constitution provisions provide for a number of special appraisals and exemptions and authorize the Legislature to create local governments and provide them with taxing power.

The Texas Property Tax Code, enacted in 1979, contains most laws enacted by the Legislature that deal with property taxes. This board, along with the district chief appraiser, is responsible for ensuring that the district conducts operations in a fair and efficient manner. As government officials, directors must be responsive to the public and aware of the laws and principles that apply to their office.

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I BOARD OF DIRECTORS

The Brazoria County Appraisal District Board of Directors is a five person panel enlisted by the county's taxing units as specified by statute to include Brazoria County, all cities, school districts and junior colleges. In addition, the tax assessor-collector acts as a non-voting member unless appointed by the taxing units to be a voting member. The board must govern the appraisal district operations, select the chief appraiser, adopt the annual district budget, appoint an appraisal review board and ensure the district follow policies and procedures as prescribed by Texas law. The board *does not* appraise property or make decisions that affect the appraisal records. (Section 6.03 of the Tax Code)

ELIGIBILITY

Board members must reside within the boundaries of Brazoria County to be eligible to serve. He or she must have lived in the county for at least two years prior to being sworn in. The law bars an employee of a taxing unit that participates in the appraisal district from serving. However, an elected official or member of the governing body of a participating taxing unit may serve.

Eligibility requirements to be considered by taxing units in their voting process include that the individual has no delinquent taxes – this disqualification does not apply if the person is paying delinquent taxes under installments or has deferred or abated a suit to collect the delinquent taxes; a director cannot be related within the second degree of consanguinity or affinity to district employees who appraise property or to a person representing property owners for compensation before the districts appraisal review board. A director who continues to serve knowing he or she is related in this manner commits a Class B misdemeanor.

A person is ineligible from serving on the board of directors if for compensation, the individual appraised property for use in or represented property owners in a proceeding under the Tax Code at any time during the preceding five years. (HB 585, Section 6.035)

VACANCY

When a vacancy occurs on the board of directors, other than a vacancy in the position held by the county assessor-collector, each taxing unit that is entitled

to vote by this section may nominate by resolution adopted by its governing body a candidate to fill the vacancy. (Section 6.03 (l) of the Tax Code) The board of directors shall elect, by a majority vote of its members, one of the nominees to fill the vacancy.

RECALL

The governing body of a taxing unit that participated in the appointment of a board member may initiate the recall of that member. Members can also be recalled by election after passing a resolution calling for the recall of the representative on the board.

II ORGANIZATION

The newly selected Brazoria County Appraisal District Board of Directors member must be properly sworn into office. The board selects officers, assigns responsibilities and schedules public meetings. The Texas Constitution requires each director to sign a statement and take an oath beginning a term.

OFFICERS OF THE BOARD

The board elects a chairperson, vice-chairperson and secretary at its first meeting each calendar year. The board elects a replacement for vacancy of these positions at the first meeting after the vacancy occurs. The duties of the chairperson include:

- presiding at the board meeting
- appointing committee members
- signing all legal instruments on behalf of the board
- performing legal duties as required by statute

The chairperson may also vote on any motion. The vice-chairperson presides at meetings if the chair is absent; the secretary's duties include signing all legal instruments requiring board signature and performing legal duties as required by statute.

If both the chair and vice-chair are absent from a meeting, the secretary will act as temporary presiding officer.

BOARD COMPENSATION

The 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 for in the appraisal district budget.

BOARD MEETINGS

The board normally meets in the board room of the district office at 500 North Chenango in Angleton, Texas. The board may designate a different location to meet when needed. Meetings regularly start promptly at 10 a.m. on the second Tuesday of each month. The chair may call emergency meetings and the board may vote to call special meetings and/or emergency meetings with proper posting applicable by law.

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

The chief appraiser prepares and posts meeting notices as required by law on behalf of the board and the board is regulated to meet and act on only those items posted. All notices will be posted at the appraisal district in a place convenient to the public. In addition notices are posted with the county clerk, the county courthouse and on the Comptroller's website. All notices include the date, hour and place of the meeting as well as the subjects to be discussed. Emergency meeting notices must state the emergency. The chief appraiser posts notices for regular and called meetings at least seventy two hours before the meeting. Emergency meeting notices must be posted at least two hours before the meeting.

The board conducts meetings under *Roberts Rules of Order Revised* unless otherwise directed by board policy or state law. In accordance with the Open Meetings Act, the board prepares minutes and keeps a tape recording for each meeting. The minutes state the subject and indicate the vote, order and decision. These minutes and recordings are public record and are available for public inspection and copying on request. Further, a person in attendance may make an audio or visual recording of all or any part of the open board meeting.

The board may hold a closed or executive session that excludes the public to the extent permitted by law. A closed executive session may be held in accordance with the Open Meetings Act, Code 511.071, 551.072 and 551.074 for

the following: private consultation with legal counsel; consideration of employment, appointment, evaluation, reassignment, duties, discipline and/or dismissal of an employee or to hear complaints or charges against an employee; current litigation; matters concerning the purchase, exchange, lease or value of real property for the purposes of district administration. However, the board may not take any official action during a closed session. All official actions must be taken in an open meeting. The Open Meetings Act requires the board to keep minutes or tape of all meetings. The board must keep either a certified agenda or tape recording of each closed session. Each member of the board of directors is required to complete a training course on the Open Meetings Act offered by the Office of the Attorney General not later than the 90th day after taking the oath of office.

The chief appraiser, in addition to preparing the meeting notice and agenda on behalf of the board, also mails or delivers an agenda packet outlining the agenda and providing support information to each member at least forty-eight hours before the time of the next regular meeting.

CITIZEN PARTICIPATION

The board, in compliance with Section 6.04 (d), (e), (f) and (g) of the Tax Code, provides regular opportunities for the public to speak on any issue under its jurisdiction.

The board shall include on its agenda at each board meeting an item entitled "Public Comments" to permit the public a reasonable opportunity to speak on any issue under the jurisdiction of the board and for comments on appraisal district and appraisal review board policies and procedures.

The board shall allow public comments at each meeting, based on the following terms and conditions. Each person or group of persons shall be allowed five minutes in which to make their comments. A group or organization of persons shall designate one of their members to speak on their behalf.

At its discretion, the Board may grant additional time to any person making an appearance. 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. (Section 6.04(d) of the Tax Code)

The following guidelines provide access to the board for non-English speaking and disabled persons:

- Any non-English speaking person, deaf person, or person who has any physical, mental or development disability desiring to appear before the board must file a written request with the chief appraiser, who will schedule the person to present testimony at the next regularly scheduled board meeting. The request should indicate any special assistance or arrangement required to make the presentation to the board possible.
- The chief appraiser shall appoint annually at least one bilingual person in the county to serve as an interpreter. An interpreter shall attend any meeting of the board of directors in which a non-English speaking person is scheduled to testify and shall be paid a per diem amount equal to the amount paid to members of the appraisal review board.
- The chief appraiser shall coordinate with the area service council of the Texas Commission for the Deaf, namely (Hear-Say, 2525 Murworth #207, Houston, TX 77054 or Deaf Council of Greater Houston, P. O. Box 20594, Houston, TX 77025) in obtaining services when required, to attend any meeting of the board of directors in which a deaf person is scheduled to testify. The interpreter shall be paid a per diem amount equal to that paid to members of the appraisal review board.
- The chief appraiser shall coordinate to provide proper arrangements for public forums, to include the correct placement of microphones, sufficient area for wheelchairs and other mobility aides, any other matter which would assist in improved access to the board of directors in a public hearing.
- Meetings of the board of directors for which written notice has been given from persons requiring barrier free access shall be conducted in public buildings complying with the standards and specifications adopted by the State Purchasing and General Services Commission. Meetings of the board of directors are held

in the board room of the district office at 500 North Chenango, Angleton, Texas.

FACILITATING COMPLAINTS

The board must make information available to the public and the taxing jurisdictions on its procedures for handling and resolving complaints. Complaints received must be directed to the district's liaison officer and must be accepted only in written format. At the next regularly scheduled board of director's meeting the liaison officer is charged with presenting the complaint in its original form as well and providing the board with a synopsis of explanation as to how the complaint originated; what district staff is involved, if any; and what an expected resolution to the complaint might be. The board must then perform the following statutory requirements:

- Determine if the board has authority to act on and/or resolve the complaint;
- Notify the parties who filed the complaint and/or are named in the complaint of the status at least quarterly or until the complaint is resolved or a determination of the complaints merit is made;
- Appoint the liaison officer and/or enlist the services of the board's attorney or any other professional agency the board feels is necessary to investigate the complaint;
- Mandate that the liaison officer report the status of any pending complaints and/or investigations into complaints to the board during regularly scheduled meetings;
- Provide potential complainants with a complete listing of the board's responsibilities to show what issues are within the board's jurisdiction;

GUIDELINES FOR CONDUCT IN DISTRICT OFFICES

The board mandates that certain conduct is prohibited in and/or on district premises. District premises means the building and grounds located at 500 North Chenango, Angleton, Texas. Prohibited conduct in public and non-public areas includes, but is not exclusive to:

- public discourse – public areas are open to the general public for the limited purpose of conducting official business with employees of the district;
- disorderly conduct – any activity which unduly interferes with the orderly conduct of the district’s business;
- entrance by non-employee – non-public areas are intended for the use as workplace for district employees. Members of the public are not permitted to be in these areas unless accompanied by district employees;

The board prescribes that only a licensed peace officer may possess a firearm on the premises of the district. Unless otherwise authorized by applicable state law, no other person may possess a firearm, concealed or otherwise on the premises of the district. For the purposes of this section, “premises” means any property or buildings leased to or owned by the Brazoria County Appraisal District. “Firearm” has the meaning assigned to that term by Section 46.01, Texas Penal Code.

III AUTHORITY

STATUTORY RESPONSIBILITIES

The Brazoria County Appraisal District Board of Directors establishes general policies in keeping with 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.

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 board establishes committees by majority vote and the chairperson appoints the committee members.

The Brazoria County Appraisal District Board of Directors, in compliance with statutory responsibilities will:

- Establish an appraisal office (Section 6.05 of the Tax Code) – the administrative offices of the district are located at 500 North Chenango, Angleton, Texas. The board approves all contracts for office space and establishes the business hours. The district’s normal

business hours are from 8 a.m. to 5 p.m. Monday through Friday. Departments involved in public contact must maintain personnel during these hours. The board and chief appraiser periodically review office space requirements, lease arrangements and other requirements related to the establishment of the appraisal district offices.

- Appoints the chief appraiser (Section 6.05 of the Tax Code) – the chief appraiser serves at the pleasure of the board. 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 any of these. (Section 6.05(g) of the Tax Code). A candidate for Chief Appraiser must be certified as a registered professional appraiser. The person may 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) designation from the International Association of Assessing Officers, however must obtain a RPA by the fifth anniversary of the date of appointment. The board evaluates the chief appraiser annually in October.
- Appoints the taxpayer liaison officer (Section 6.052 of the Tax Code) - the liaison officer serves at the pleasure of the board. He or she administers certain public access functions required by the Tax Code and is responsible for resolving disputes that do not involve matters that may be protested under Section 41.41 of the Tax Code (Section 6.04 (d), (e) and (f)). The taxpayer liaison officer reports to the board on the status of all written complaints filed with the board at each meeting. (Section 6.04(g) of the Tax Code). The liaison is responsible for receiving and compiling a list of comments and/or suggestions filed by a chief appraiser, a property owner or property owner's agent regarding specific matters related to the ARB. The liaison is required to forward the list to the Comptroller in the form and manner prescribed by the Comptroller. If any member of the public wishes to

file a complaint with the board of directors concerning the operations of the appraisal office or any other function over which the board has responsibility, he or she may do so. Written correspondence to the chairman of the board or the liaison officer, outlining the complaint should be delivered to the chief appraiser of the district at the appraisal district office. The issues raised in such complaints or commentary will be discussed by the board at the next scheduled public meeting, and public testimony will be invited. Pursuant to the Texas Tax Code, the board of directors shall notify the parties to the complaint concerning its status on a quarterly basis until final disposition of the matter, unless notice would jeopardize an undercover investigation.

- Approves the district budget (Section 6.06 of the Tax Code) – before June 15th 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 the comments and recommendations. The board shall consider and adopt the annual budget before September 15th of each year, after giving notice to the public and taxing units and conducting a public hearing as required by law. Pursuant to Section 6.06 (c) of the Tax Code, 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.
- Credits any excess amount from total amount of payments made or due to be made by the taxing units exceeding the amount actually spent or obligated to spend during the fiscal year in compliance with Section 6.06 (j) of the Tax Code.
- Facilitates annual financial audit (Section 6.063 of the Tax Code) – contracts for an annual audit by an independent certified public accountant which the chief appraiser delivers to the presiding officers of all taxing jurisdictions.

- Designates a financial depository (Section 6.09 of the Tax Code) – solicits bids for the district at least once every two years and allows the extension of the contract for an additional two-year period. 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.
- Requires competitive bidding (Section 6.11 of the Tax Code) – subject to the purchasing and contracting authority as a municipality under Chapter 252, Local Government Code. The district cannot make a contract requiring an expenditure of \$50,000 or more unless it follows one of the methods specified in this code including competitive sealed bids, reverse auctions and various exceptions. Exceptions to these requirements include responses to calamity; unforeseen damage; procurement of personal, professional or planning services; work paid for on the day it is performed; purchase of land or right of way; purchase items available from only one source; and/or purchases in auction, under interlocal contracts or through the Texas Procurement Commission.
- Purchasing and Contract Authority (Chapter 252 Local Gov. Code) - According to the Appraisal District Director’s Manual – District directors will consider a variety of contracts for supplies, equipment, services and other work. Section 6.11 of the Tax Code requires competitive bidding for purchases and contracts requiring an expenditure of \$50,000 or more. Specifically, the board must follow the process set out for municipalities in Chapter 252 of the Local Government Code.

The Texas constitution prohibits political subdivisions from incurring debt that extends into fiscal years without a sinking fund, “funding out” clauses should be included in contracts that extend beyond the budget period. The clause as stated in the Texas Constitution gives the appraisal district the right to terminate the agreement if revenues do not actually become available in the future.

- Approves members of agricultural advisory board (Section 6.12 of the Tax Code) – the chief appraiser, with the consent of the board, appoints an agricultural advisory board to advise the chief appraiser on the valuation and use of agricultural and timber land. The board must have three or more members including one member representing the county farm service agency. Other members must own agricultural or timber land that qualifies for productivity valuation. (Chapter 23, sub-chapters C, D, E of the Tax Code)
- The board of directors of the appraisal district by resolution shall select a chairperson, vice-chairperson and secretary for the appraisal review board. The board of directors is encouraged to select as chairperson of the appraisal review board a member, if any, who has a background in law and property appraisal. (Section 6.42 (a) of the Tax Code as amended by House Bill No. 2317, Section 2, 81st Legislative Session). The appraisal review board, consisting of citizen members who serve two-year terms is appointed solely by the county's District Administrative Judge in accordance with House Bill 585, Section 6.41. An individual who has served for all or part of three previous terms on the appraisal review board is ineligible to serve on the appraisal review board during a term that begins on the next January 1st. (Section 6.412(e) of the Tax Code.) The district administrative judge appoints appraisal review board members by resolution. If a vacancy occurs, the liaison officer reports the vacancy to the administrative judge who fills it in the same manner with the appointee serving for the unexpired portion of the term.
- Approves appraisal contracts (Section 25.01(b) and (c) of the Tax Code) – 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.
- Approves periodic reappraisal (Section 25.18 of the Tax Code) – as provided in the district's reappraisal plan presented by the chief appraiser and detailing the review of all real property and tangible personal property in the district boundaries. The district is responsible for ensuring that taxation is equal and uniform as directed by Article

VIII, Section 1 of the state constitution. In accordance with Section 6.05(i) of the Tax Code, the board must approve a biennial written reappraisal plan and hold a public hearing to consider the plan no later than September 15th of each even-numbered year. The board must distribute copies of the plan to taxing units and the Comptroller within sixty days of board approval.

IV RESPONSIBILITIES AND LIMITATIONS

In addition to performing specific statutory responsibilities, The Brazoria County Appraisal District Board of Directors must comply with other duties including, but not exclusive to:

- Establish committees as needed
- Requires and evaluates reports from the chief appraiser
- Requires the development and adoption of district policies
- Ensure policies for sound financial management of district funds
- Assists in presenting the needs of the district to the public
- Considers and acts on policies for the appraisal district
- Selects the district's legal counsel
- Approves contracts as required by law
- Performs duties required to govern the district as permitted by law

LIMITATIONS

The Brazoria County Appraisal District Board of Directors' authority over appraisals is limited. The board *does not* appraise property or review values on individual properties. The law assigns these tasks to the chief appraiser and the appraisal review board. The board has no authority to review appraisal review board decisions, exemptions, and qualification for special appraisal or taxability determinations, except provisions made under Section 25.25 (b) of the Tax Code. Once the board of directors has appointed the appraisal review board members and the members are sworn into office, the board of directors' authority ends.

The board *does* have some authority over appraisal policy through its duties to contract, budget and plan reappraisals. The board exercises some authority over appraisals when it must grant permission to the chief appraiser for any appeal of an appraisal review board decision to district court.

V CONFLICT OF INTEREST

LAWS

Board members are subject to two conflict of interest statutes. A conflict of interest occurs when a person in government has personal or business interests that may conflict with the interests of the public. (Chapter 171, Local Government Code). The Code prohibits appraisal district directors from knowingly participating in a vote or decision on any matter involving a business entity or real estate in which the member has a substantial interest. (Section 6.036) The law defines “substantial interest” as an interest held by members or their relatives in the first degree by blood and marriage that is:

- Ten percent or more of the voting shares or stock in a businesses entity;
- Fifteen thousand dollars or more of the fair market value of a business entity;
- Ten percent or more of the member’s gross income for the previous year from the business entity;
- A legal or equitable ownership of real property worth at least two thousand five hundred dollars of the fair market value of the property;

Business entities include corporations, partnerships, holding companies, firms, sole proprietorships, joint-stock companies, receiverships, trusts or any other entity recognized in law including non-profit organizations. Under the Local Government Code, a board of director member who has substantial interest in a matter before the board must first file an affidavit declaring the extent and nature of the interest in the entity or property; and second must abstain from voting or participating in discussions or any issue involving his or her interest.

DISCLOSURE

Any district board member, to ensure compliance with Chapter 176 of the Local Government Code, must file a conflict disclosure statement when a certain person or the person’s agent contracts or seeks to contract for the sale or purchase of property, goods or services with the district. This statement – prescribed by the Texas Ethics Commission – must be filed with the chief appraiser within seven business days of the board member becoming aware of the relationship and contracts. A violation of this requirement is a Class C misdemeanor.

POLICY DEVELOPMENT

It is the policy of the Brazoria County Appraisal District Board of Directors to facilitate the development of controls, which will aid in the detection and prevention of fraud, impropriety or irregularity within the district. It is the intent of the board to promote consistent organizational behavior guidelines and assigning responsibility for the development of controls and conduct to the chief appraiser as assigned by the board's adoption of a district personnel policy manual.

(Adopted December 2009)

The chief appraiser and/or chairperson of the board of directors in conjunction with legal counsel maintain a policy and/or set of policies for the management of personnel, detection and prevention of fraud, adherence to accepted code of ethics and admonishment of abuse or any illegal act. The terms fraud, abuse and illegal acts refer to, but are not limited to: dishonesty; forgery; alteration of documents; misappropriation of funds, securities and/or supplies; profiteering; disclosure of confidential information; accepting or seeking anything of material value from persons providing services/materials to the district; accepting or seeking anything of material value from property owners, tax consultants or others affected by the district's discharge of its statutory duties; destruction, removal or inappropriate use of records, equipment and/or supplies.

VI DISTRICT ADMINISTRATION

The Brazoria County Appraisal District consists of the appraisal office, which handles appraisals and the administration of the appraisal district and the appraisal review board. The chief appraiser is the chief administrator of the appraisal office.

CHIEF APPRAISER SELECTION

The Brazoria County Appraisal District Board of Directors understands the importance of selecting and retaining a qualified chief appraiser (Section 6.05 of the Tax Code). 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 Tax Code as well as rules set by the state comptroller and laws set forth by the Texas Legislature. Appointed by the board

of directors, the chief appraiser serves at the pleasure of the board and is directly accountable to the board.

CHIEF APPRAISER QUALIFICATIONS

The Brazoria County Appraisal District Board of Directors sets the qualifications necessary for the position of chief appraiser. Some of those qualifications include but are not limited to the following:

- possess advanced administrative abilities
- demonstrates broad appraisal experience
- maintains a high moral character
- must comply with state law regarding qualifications and have attained or will become a registered professional appraiser by the fifth anniversary of appointment;

The board may waive the requirement of an RPA if the most qualified candidate is in the process of attaining the designation.

CHIEF APPRAISER CANDIDATE SEARCH

The Brazoria County Appraisal District Board of Directors will adhere to the following guidelines in the event there is or will be a vacancy in the position of chief appraiser:

- interview current/retiring chief appraiser for input if possible;
- advertise in local and metro newspapers, as well as in applicable trade publications;
- schedule a special executive session for the interview process of qualified applicants;
- schedule a final executive session to determine the most qualified applicant (salary and benefits are negotiable and dependent of qualifications);

CHIEF APPRAISER RESPONSIBILITIES/DUTIES

The Brazoria County Appraisal District Chief Appraiser has a statutory responsibility to discover, list, review and appraise all taxable property in the district he or she serves. The chief appraiser is prohibited from employing or

contracting with an individual or the spouse of an individual who is related to him or her within the first degree by consanguinity or affinity.

The Brazoria County Appraisal District Board of Directors charges the chief appraiser to coordinate and implement 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 statutory duties related to the development of appraisal rolls and the administration of the appraisal office.

State law prescribes the chief appraiser use generally accepted appraisal techniques to facilitate the following tasks:

- appraise all taxable property at market value except as otherwise provided by law;
- determine eligibility for exemptions;
- determine eligibility for special appraisal and establish both a market and special value on qualified property;
- study property values and sales to determine prevailing market prices;
- create appraisal records, appraisal cards, tax maps, property identification system, lists, forms, applications and other items as prescribed by law;
- create procedures for equitable and uniform taxation;
- send notices of appraised values;
- determine whether property qualifies for agricultural or timber appraisal;
- submit complete appraisal records of all property to the appraisal review board;
- testify before the appraisal review board on proposed values or exemptions or designate a staff member to do so;
- contract with the approval of the board of directors with private appraisal firms if needed;
- prepare and certify by April 30 to the assessor and taxing units an estimate of the taxable value in that unit;
- present supplemental records and other items for appraisal review board consideration;
- correct records as ordered by the appraisal review board;

- certify an appraisal roll and other listings to each taxing unit on or before July 25th of each year;
- act as the district's public information officer;
- appoint an agricultural advisory board with the advise and consent of the board of directors;
- serve as the chief administrator of the appraisal office with responsibility to employ and compensate professional, clerical and other personnel as provided by the budget;
- perform other legal responsibilities or duties assigned by the board of directors;
- act as the custodian of appraisal district records or delegate the responsibilities to staff;
- establish comprehensive program for appraisal activities
- keep board informed and knowledgeable of appraisal activities
- develop and implement administrative procedures
- develop and implement effective internal budget
- provide reports for evaluation of the district's fiscal affairs
- prepare a proposed budget by June 15th each year
- serve as the district's spokesperson to the public and media
- develop and implement a personnel management system
- employ and compensate professional personnel
- discharge any and all other duties provided by law and/or the board of directors

TAXPAYER LIAISON OFFICER

The Brazoria County Appraisal District Board of Directors appoints a taxpayer liaison officer to be responsible for statutory duties including facilitating complaints in a manner prescribed by the board's written policy and to report to the board monthly on the status of complaints. The Tax Code also requires the liaison to develop and implement the public access functions the board is required to adopt. The performance of responsibilities of the taxpayer liaison officer includes:

- administer the public access functions required by the Tax Code;

- support efforts to assist taxpayers in understanding the appraisal process, protest procedures and related matters;
- report to the board of directors at each meeting on the status of all complaints filed with the board under Section 6.04(g), of the Tax Code;
- develop and implement policies and procedures to guarantee access to the board by non-English speaking and disabled taxpayers;
- prepare information of public interest describing board functions and procedures involving how complaints are filed and resolved by the board;
- perform other duties and responsibilities as assigned;

The liaison officer is not the only person charged with public assistance responsibilities. The district has personnel responsible to the chief appraiser for providing information and assistance to property owners.

APPRAISAL REVIEW BOARD ELIGIBILITY

Appraisal review board members are responsible by statute for the hearing and determination of taxpayer protests and taxing unit challenges. The board provides for compensation through the district's annual budget of \$75 per member per half day attendance; \$125 per member per day for full day attendance. All travel allowances will be set according to Internal Revenue Service Mileage Rates. Actual reimbursement will be made for other necessary expenses. The chief appraiser shall delegate appraisal staff to provide clerical assistance to the appraisal review board.

To be eligible, an individual must currently be a resident of Brazoria County and have lived in the county for at least two years. The Tax Code provides that a person is ineligible to serve on the appraisal review board if he or she:

- is a county appraisal district employee
- is a county appraisal district board member
- is an officer or employee of the Comptroller's office
- is a member of a governing body
- is an employee of a taxing unit

The law also bars a person from serving if related to a person who operates for compensation as a tax agent or property tax appraiser. Relatives are barred within the second degree by consanguinity or affinity (Section 6.412 of the

Tax Code). Anyone contracting with the appraisal district is ineligible as is a person with a substantial interest in a business that has any type of contract with the district. (Section 6.413)

Finally, The Code disqualifies a person from serving on the appraisal review board 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 the delinquency.

APPRAISAL REVIEW BOARD COMPLAINTS

The Appraisal Review Board is responsible for operating within its bylaws and operating procedures, however, in the event the board of directors receives a written complaint against an ARB member, the board will review the issue(s) raised and supporting documentation, giving proper consideration consistent with the board's legislative authority to act under Section 6.41(f) of the Texas Property Tax Code.

APPRAISAL REVIEW BOARD MEMBER REMOVAL

Section 6.41 of the Tax Code provides for the removal of an appraisal review board member by the appraisal district board of directors through a resolution approved by a majority vote if:

- the ARB member violates Section 6.412 of the Tax Code – restrictions on eligibility to serve as an ARB member;
- the ARB member violates Section 6.41e of the Tax Code – interests in certain contracts;
- the ARB member violates Section 41.66 of the Tax Code – communication outside the hearing;
- the ARB member violates Section 41.69 of the Tax Code – participation in hearing determination of a protest in which member has interest or is related to a party by affinity within the second degree or by consanguinity within the third degree;
- the ARB member violates Section 6.41(f)(2) of the Tax Code – failure to attend ARB meetings without good cause;

The Brazoria County Board of Directors requires ARB members to participate in a minimum of 50% of the scheduled hearings in each calendar year – beginning January 1 and ending December 31. (Amendment adopted for 2011) Failure to do so will disqualify the ARB member from reappointment to his/her next term or may result in immediate removal from the board.

Finally, the Tax Code disqualifies a person from serving on the appraisal review board 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 the delinquency.