

Board of Directors' Message

The Ector County Appraisal District Board of Directors recognizes the responsibilities of their office entrusted to them by the elected officials of the governing bodies of the tax entities they represent and pledges to establish and maintain the Ector County Appraisal District to serve the participating governmental entities and the citizens of Ector County in strict accordance with the Texas State Constitution and Texas State Law. It is the goals, objectives, and policies of the Board of Directors to provide:

- (1) accurate estimates of current market value on all taxable property in their jurisdiction through generally accepted professional appraisal standards and techniques;
- (2) administration of state and local ad valorem exemption and special valuation programs in accordance with state and local laws and ordinances;
- (3) efficient and accountable utilization of public funds and resources; and
- (4) administrative and operational practices and procedures that reflect positively on local government and public service.

Board Members & the Taxing Entity they Represent:



ECTOR COUNTY APPRAISAL DISTRICT

City of Odessa

Lori Ruiz-Crutcher

Odessa College

Gary Johnson, Chairman

Ector County

Greg Simmons

Ector County Hospital District

David Dunn, Vice Chairman

Ector County Ind. School District

Tom Sprawls, Secretary

Tommy Ervin

Robert Chavez

Nelson Minyard

Austin Keith

ECTOR COUNTY APPRAISAL DISTRICT

1301 E 8th Street
Odessa, TX 79761

Website: www.ectorcad.org

Email: ector@ectorcad.org
info@ectorcad.org

Phone (432) 332-6834



Taxpayer Liaison Officer (TLO)

Mr. Gary Bridges
(432) 332-1385

Or

www.ectorcad.org

Complaints & Feedback

Board of Directors

Duties and Responsibilities

BOARD RESPONSIBILITIES

The Ector County Appraisal District Board of Directors has the following primary responsibilities:

- Establish the appraisal district office;
- Hire a chief appraiser;
- Adopt the appraisal district's annual operating budget;
- Contract for necessary services such as financial audit, bank depository and legal counsel;
- Biennially develop a written plan for the periodic reappraisal of all property within the district's boundaries;
- Provide advice and consent to the chief appraiser concerning the appointment of an agricultural appraisal advisory board and determine the number of members to that advisory board;
- Set general policies on the appraisal district's operation;
- Develop and implement policies regarding reasonable access to the board;
- Prepare information describing the functions of the board and procedures for complaints; and
- Appoint a taxpayer liaison officer (in counties with a population of more than 120,000).

RESOLVING PUBLIC COMPLAINTS

If any member of the public wishes to file a complaint concerning appraisal district operations or any other function over which the board has responsibility, the complaint must state explicitly the issues involved and include appropriate documentation. The



property owner should refer the complaint to the taxpayer liaison officer, and the board shall take

whatever actions it may deem reasonable and appropriate to resolve the issue. Deliberations with respect to complaints shall occur in regular meetings or executive session as authorized by the Texas Open Meetings Act. The taxpayer liaison officer will notify the property owner of the status of the complaint at least once each quarter until final disposition, unless notice would jeopardize an undercover investigation.

ACCESS TO THE BOARD

It is the specific policy of the board that any person who wishes to address the board at one of its meetings may do so. Time allotted will be five (5) minutes, but it may be extended at the discretion of the chairman. However, the board shall have the authority to hold a closed or executive session without public admittance consistent with the requirements of law. Non-English speaking persons who need an interpreter may request that the board furnish one by making a written request to the Chief Appraiser at least seventy two (72) hours before the meeting. The same applies to persons with physical, mental, or developmental disabilities.

LIMITED APPRAISAL AUTHORITY

The board's 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, respectively.

The board has no authority to evaluate appraisal review board decisions. The board does not approve exemptions, qualification for special appraisal, or taxability determinations.

The board does have some authority over appraisal policy through its duties to contract, budget and plan reappraisals. Through its contracting authority, the board determines how appraisals are performed — through in-house appraisal, a private appraisal firm, or both. The district's operating budget reflects the board's decisions on handling appraisals. The board of directors also exercises its influence when working with the chief appraiser to develop the district's biennial plan for the periodic reappraisal of all property in the district.

The board exercises some authority over appraisals when it grants the chief appraiser approval to appeal an appraisal review board decision to district court. The chief appraiser must be granted permission from the board of directors to appeal an appraisal review board order, settle lawsuits, and direct litigation.



THE BOARD OF DIRECTORS
POLICIES, PROCEDURES, RULES, AND GUIDELINES

Ector County Appraisal District

Reviewed and adopted by board of directors February 5, 2020

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Foreword

Senate Bill 621, of the 66th Texas Legislature, created central appraisal districts in 1979. The Texas Property Tax Code, Section 6.01, Subchapter A, establishes an appraisal district in each county. The appraisal district is a political subdivision of the state and is responsible for appraising all property in the district for ad valorem tax purposes of each taxing unit. Appraisal district's boundaries are the same as the county's boundaries.

The appraisal district is governed by a board of directors appointed by the taxing units. Section 6.05 of the tax code establishes an appraisal office for each district. The chief appraiser is the chief administrator of the appraisal office and is appointed by and serves at the pleasure of the board of directors. District operations are funded by an annual budget which must be approved by the board, and costs are allocated to the various taxing units based on their relative tax levy.

The board of directors' authority stems from the Texas Constitution, The Texas Property Tax Code and Texas State Laws. Their specific duties and responsibilities are set forth in the current 'Appraisal District Director's Manual' published by the Texas Comptroller of Public Accounts. The policies, procedures, rules, and guidelines are established in this policy manual and adopted by the board of directors.

BOARD OF DIRECTORS

The Ector County Appraisal District is governed by a board of nine directors who are appointed by the taxing units that impose ad valorem taxes on all taxable property in the district. The board consists of five members from the Ector County Independent School District, and one member each from the Odessa Junior College District, the City of Odessa, Ector County, and the Ector County Hospital District.

ELIGIBILITY

To be eligible to serve on the board, an individual must be a resident of the district, and must be a resident of the CAD and have resided in the district for at least two years immediately preceding the date the individual takes office. An employee of a taxing unit that participates in the CAD is not eligible to serve on the board of directors, unless that individual also is a member of the governing body of the taxing unit or an elected official of a taxing unit. An individual who is otherwise eligible to serve on the board is not ineligible because of membership on the governing body of a taxing unit. Directors of the board, other than a county assessor-collector serving as a non-voting director, serve two year terms beginning on January 1 of even numbered years. (Section 6.03, Tax Code)

The county TAC is a nonvoting director, if not appointed as a voting director. If a commissioner's court of the county enters into a contract for assessment and collections under Tax Code Section 6.24(b) or if the CAD board of directors enters into a contract for appraisal under Tax Code Section 6.05(b), the county TAC is ineligible to serve on the board of directors.

An individual is ineligible to serve on the board of directors if he/she is related within the second degree of consanguinity (blood) or affinity (marriage) to an appraiser who appraises property for use in proceedings under the Tax Code or is a person who represents property owners for compensation in proceedings under the Tax Code in the appraisal district. (Section 6.035(a)(1), 6.035(b), Tax Code)

An individual is ineligible if he/she 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. This disqualification does not apply if the person is paying the delinquent taxes and any penalties and interest under an installment agreement or has deferred or abated a suit to collect the delinquent taxes. (Section 6.035(a)(2), Tax Code)

An individual is ineligible to serve on the board if that individual, or business in which the individual has a substantial interest, enters into a contract with the appraisal district or a

taxing unit, if the contract relates to the performance of an activity governed by this code. An individual is considered to have a substantial interest in a business entity if: the combined ownership of the person and person's spouse is at least ten percent (10%) of the voting stock or shares of the business entity; or the person or person's spouse is a partner, limited partner, or officer of the business entity. (Section 6.036, Tax Code)

A person who has appraised property for compensation for use in proceedings or represented property owners for compensation in proceedings in the CAD at any time within the preceding five years is ineligible to serve on the board of directors.

A director who continues to hold office knowing he or she is related in a manner to the above named persons commits a Class B misdemeanor offense.

COMPENSATION

Members of the board may not receive compensation for service on the board, but are entitled to reimbursement for actual and necessary expenses incurred in their performance of duties and as provided by the budget adopted by the board. (Section 6.04(c), Tax Code)

OFFICERS

The Board of Directors shall select, by majority vote, a Chairman and Secretary. A Vice-chairman may be chosen at the discretion of the board. Officers will be elected at the first regular meeting of each calendar year and shall serve for one year.

Duties of the Chairman:

- Preside at all meetings
- Appoint committee members
- Along with the secretary, sign all legal instruments requiring board signature
- Perform legal duties required by statute and functions as designated by the board

Duties of the Vice-chairman:

- Perform duties of the chairman in case of absence, resignation, or disability of the chairman

Duties of the Secretary:

- Preside at meetings in the absence of both the chairman and vice-chairman
- Along with chairman, sign all legal instruments requiring board signatures

- Perform legal duties required by statute and functions as designated by the board

In the event that neither the chairman, nor the vice-chairman, nor the secretary is present at a meeting, the directors present will select an acting chairman and acting secretary for the meeting.

MEETINGS

All regular, special, or emergency meetings, where any official action will be taken, shall be open to the public, as outlined in the Texas Government Code, Section 552.001, Open Meetings Act. A public notice of such meetings shall be properly posted in accordance with the Texas Open Meetings Law. The board may meet at any time at the call of the chairman or as provided by board rule, but may not meet less often than once each calendar quarter. (Section 6.04(b), Tax Code)

It is the specific policy of the board that any person who wishes to address the board at one of its meetings may do so to speak on any issue under the board's jurisdiction. Time allotted will be five (5) minutes, but it may be extended at the discretion of the chairman. However, the board shall have the authority to hold a closed or executive session without public admittance consistent with the requirements of law. Non-English speaking persons who need an interpreter may request that the board furnish one by making a written request to the Chief Appraiser at least seventy two (72) hours before the meeting. The same applies to persons with physical, mental, or developmental disabilities. (Section 6.04(e), Tax Code)

Regular Meetings: Regular meetings shall be held on the first Wednesday of the second month of each calendar quarter. An agenda of such meetings shall be made public in compliance with the Texas Open Meetings Law. Roberts Rule of Order, Revised shall be the parliamentary guidelines with the board's legal counsel serving as the parliamentarian. A majority of the members of the board shall constitute a quorum for transaction of business.

Special Meetings: Special meetings may be called by a majority of the board, the chairman, or the chief appraiser. Rules of procedure at these sessions shall be the same as regular meetings. The chief appraiser shall notify the board members and the public at least 72 hours prior to the meeting. No business shall be transacted at any special meeting which does not come within the purpose set forth in the call for the meeting.

Emergency Meetings: Emergency meetings may be called by the chairman or chief appraiser. A two-hour public notice shall be required. Board members and the media shall be notified of the agenda, time, and place. Emergency meetings should only be called in situations that can have an immediate adverse impact on district operations.

Minutes: Minutes shall be taken at all board meetings. The minutes shall record members present, members absent, and a summary of items discussed. They should include all formal actions taken and all votes of the board. Minutes of executive sessions shall be kept in accordance with the provisions of the Texas Open Meetings Law. Two copies of all minutes taken at board meetings shall be maintained. One copy will be kept in the appraisal district administrative office, and the second copy will be provided for public inspection in the customer service area. The board secretary may elect to maintain a separate copy of the minutes.

INDEMNIFICATION

The district shall, to the extent allowed by law, indemnify and provide liability insurance for each director, ARB member, Agricultural Advisory Board member, chief appraiser, or employee of the district from damages and attorney's fees awarded against them where such damages arise from an act or omission while in the course and scope of official duties for the district. This liability insurance is to protect the above personnel from the cost and expense of defending litigation brought against them either individually or collectively. The district shall provide legal counsel to represent each such person to the extent that such legal representation is not provided under any contract of insurance or self-insurance plan in which the district is a beneficiary.

BOARD AUTHORITY

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

The board of directors has no responsibility for setting tax rates, appraising individual properties, granting or denying exemptions, or any other matter directly affecting property values. However, the board exercises some authority over appraisals when it grants approval or permission for the chief appraiser to appeal an appraisal review board order, settle law suits, or continue with litigation.

REQUIRED POLICY

The board of directors must biennially develop a written reappraisal plan for the periodic reappraisal of all property in the CAD's boundaries by September 15 of each even-numbered year. The plan is required to comply with Tax Code Section 25.18. Certain activities are required to be conducted in the reappraisal of all real and personal property located in the CAD at least once every three years. Tax Code Section 23.01(b) provides

that if a CAD determines the appraised value of a property using mass appraisal standards, those standards must comply with the Uniform Standards of Professional Appraisal Practice (USPAP). (Sections 6.05(i), 25.18, Tax Code)

The board of directors will hold a public hearing to consider the proposed plan and provide written notice to each participating taxing unit of the hearing not later than the 10th day before the hearing. After holding the public hearing and approving the plan by September 15th of each even-numbered year, the board shall distribute copies of the plan to participating taxing units and to the Comptroller's office within 60 days of the approval date. (Section 6.05(i), Tax Code)

The board of directors may include language in the reappraisal plan to give the chief appraiser discretion to make limited changes, especially as they relate to the work plan or schedule of appraisal activities, without the need for additional board approval or plan amendment. This limited authority allows the chief appraiser to make timeline adjustments to meet staffing needs or to address other management issues.

METHODS and ASSISTANCE PROGRAM (MAP)

The Comptroller's office is required to conduct reviews of CAD operations at least once every two years. In conducting these reviews, the comptroller's office is entitled to access all CAD records and reports and to the assistance of the CAD's officers and employees. At the conclusion of the review, the CAD is notified of its performance. If there is a finding of non-compliance with generally accepted standards of procedures and methodology, the Comptroller's office will deliver a report that details the findings and recommendations for improvement to :

1. the CAD's chief appraiser and board of directors; and
2. the superintendent and board of trustees of each school district participating in the CAD. (Section 5.102 (c), Tax Code)

If the CAD fails to comply with the report's recommendations and the Comptroller's office finds that the CAD board of directors failed to take remedial action reasonably designed to ensure substantial compliance with each recommendation before the first anniversary of the date the report was issued, the Comptroller must notify TDLR. TDLR must take action necessary to ensure that the recommendations in the report are implemented as soon as practicable.

PROPERTY VALUE STUDY (PVS)

Government Code Section 403.302 requires that the Comptroller conduct a study to determine the total taxable value of all property in each school district at least once every two years. The primary purpose of the PVS is to help ensure equitable distribution of state funding for public education. The Education Code provides how the Commissioner

of Education uses the findings of the PVS to determine state aid in school funding. The Comptroller's office must complete performance audits of CADs that fail to meet specified standards for two consecutive studies conducted under Tax Code Section 5.10. CADs must bear the cost of audits triggered by study results or triggered by a taxing unit request for an audit. The Comptroller's office must report the results of the audit in writing to each taxing unit, the chief appraiser, and to the presiding officer of the CAD board of directors.

DUTIES AND RESPONSIBILITIES

The board's appraisal authority is limited. However, the board has authority over appraisal policy through the following duties and authority:

The duties and responsibilities of the board of directors are set forth in Section 6, Texas Property Tax Code. They include, but are not limited to: establishment of an appraisal office, appointment of the chief appraiser, appointment of a taxpayer liaison officer, approval of the appraisal district budget, annual financial audit, designate the district depository, adopt a written reappraisal plan, consent to appointment of agricultural advisory board members, and appoint the Appraisal Review Board in counties with less than 120,000 population.

Appraisal Office:

The administrative offices of the district shall be located at 1301 E. 8th Street, Odessa, Texas. Scheduled public office hours for the district shall be 8:00 a.m. to 5:00 p.m., Monday through Friday, unless a weekday is a designated holiday. The board shall annually designate a holiday schedule which corresponds with the Ector County holiday schedule. The chief appraiser is the chief administrator of the appraisal office. (Section 6.05, Tax Code)

Appointment of the Chief Appraiser:

The chief appraiser is the chief administrator of the CAD and is appointed by and serves at the pleasure of the CAD board of directors. (Under certain circumstances the Comptroller's office may appoint a chief appraiser) The chief appraiser is entitled to compensation as provided by the budget adopted by the board. The compensation may not be directly or indirectly linked to an increase in the total market, appraised, or taxable value of property in the district. (Section 6.05, Tax Code)

Chief Appraiser Selection Process:

- The Board will appoint a search committee consisting of the chairman and three board members.
- The committee will develop an advertisement reflecting minimum qualifications and expectations.

- The committee will develop a timetable to accept resumes, interview, and select a candidate.
- The committee will have the advertisement published with the Texas Association of Appraisal Districts and any other publications deemed appropriate.
- The committee will determine the candidates to interview based on their qualifications.
- The full Board will interview the recommended candidates. At the conclusion of the first round of interviews, the Board will narrow the number of candidates down to the most qualified. Additional interviews, background, and reference checks will be performed.
- The Board will vote on the candidates to finalize their selection.
- The Board Chairman will negotiate the contract with the selected individual.
- If a chief appraiser has not been selected within 30 days of the prior chief appraiser's departure, an interim chief appraiser shall be appointed.

Qualifications:

Skills

- To work productively, both independently and in cooperation with staff and the general public;
- To build, maintain, and effectively direct and lead a productive team of employees;
- To communicate effectively, both verbally (including strong public speaking and presentation skills) and in writing;
- To thoroughly and accurately perform moderately complex research and mathematical and statistical computations.

Knowledge

- Of advanced management techniques and methods;
- Of the principles, practices, and value approaches applicable to property appraisal;
- Of mass appraisal systems;
- Of provisions of the Texas Property Tax Code;
- Of the Uniform Standards of Professional Appraisal Practice;
- Of computer networks/hardware/software and their efficient use and operation.

Education/Experience

- Any combination of education and experience equivalent to four years of college or an equivalent combination of education and experience, with at least ten years of relevant and/or substitute experience in appraisal and/or management in a public or governmental organization;

- Be certified as a Registered Professional Appraiser by the Texas Department of Licensing and Regulations;
- Be able to obtain the Registered Texas Assessor certification within one year;
- Have completed the chief appraiser training program prescribed by Occupations Code Section 1151.164 (Applies only to appointments after July 1, 2006).

A chief appraiser who is not eligible to serve cannot perform any action required by law for chief appraisers, including the preparation, certification or submission of any part of the appraisal roll. A chief appraiser must give written notice of eligibility to serve to the Comptroller's office no later than January 1 each year. The Comptroller's office will appoint an eligible person to perform the duties of chief appraiser for a CAD whose chief appraiser is ineligible to serve. (Section 6.0501(a) Tax Code)

Appointment of Taxpayer Liaison:

The board for an appraisal district with a population of 120,000 or more (based on the most current county census count) shall appoint a taxpayer liaison officer. The taxpayer liaison officer shall administer public access functions required by law and is responsible for resolving disputes that do not involve matters that may be protested under Tax Code Section 41.41. The liaison officer may provide information and materials that are designed to assist property owners; and receives, compiles and forwards complaints, comments, and suggestions concerning ARB matters to the Comptroller's office. The liaison officer delivers ARB applications received and provides clerical assistance to the local administrative district judge as part of the ARB selection process.

The chief appraiser or any other person who performs legal or appraisal services for the CAD for compensation is not eligible to be the taxpayer liaison officer. The taxpayer liaison officer is entitled to compensation as provided by the budget adopted by the board of directors. The taxpayer liaison officer serves at the pleasure of the board of directors and shall report to the board at each meeting on the status of all complaints filed with the board. (Section 6.052, Tax Code)

Approval of Budget:

The board of directors is responsible for adopting the budget for the CAD. Before June 15 of each year, the chief appraiser shall prepare a proposed budget for district operations, and shall submit copies to each participating taxing unit and to the board of directors. The board shall hold a public hearing to consider and discuss the budget. The board shall complete its hearings, make any amendments to the proposal, and finally approve the budget before September 15. If a majority of the taxing units adopt and file resolutions disapproving a budget within 30 days after adoption, the budget does not take effect. The board must adopt a new budget within 30 days of disapproval. (Section 6.06 (b), Tax Code)

The board may amend the approved budget at any time, but the board secretary must

deliver a written copy of a proposed amendment to the presiding officer of the governing body of each taxing unit not later than the 30th day before the date the board acts on it. (Section 6.06(c), Tax Code)

Each taxing unit participating in the district is allocated a portion of the amount of the budget equal to the proportion of the total dollar amount of property taxes imposed in the district by the unit. Unless the governing body of a unit and the chief appraiser agree to a different method of payment, each taxing unit shall pay its allocation in four equal payments to be made at the end of each calendar quarter. The first payment shall be made before January 1 of the year in which the budget takes effect, and payments shall be made to a depository designated by the board. If a payment is not paid on the due date, it incurs a 5 percent penalty and an annual interest rate of 10 percent. For good cause shown, the board of directors may waive the penalty and interest on a delinquent payment. (Section 6.06 (e), Tax Code)

If the total amount of payments made or due to be made by the taxing units exceeds the amount actually spent or obligated to be spent during the fiscal year for which the payments were made, the chief appraiser shall credit the excess amount against each taxing unit's proportion. If a taxing unit is not allocated a portion of the district's budget for the following fiscal year, the chief appraiser shall refund to the 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. (Section 6.06(j), Tax Code)

Annual Financial Audit:

The board shall contract for an annual audit by an independent certified public accountant. The audit is a public record and must be available for inspection at the CAD office, and a copy shall be delivered to the presiding officer of the governing body of each taxing unit participating in the district. (Section 6.063 (b), Tax Code)

Designation of District Depository:

The board shall designate as the district depository the financial institution(s) that offer the most favorable terms and conditions for the handling of district funds. The board shall solicit bids for a depository every two years, and may extend a contract for one additional two-year period if both the board and depository agree. If funds in the depository are not insured by the FDIC or FSLIC, they shall be secured in a manner provided by law for the security of county funds. (Section 6.09 (d), Tax Code)

Appointment of Appraisal Review Board (ARB):

There is an ARB for each CAD. The board of directors appoints the ARB members in counties with a population of less than 120,000. In counties with a population of 120,000 or more, the local administrative district judge appoints the ARB members. (The 2010 US Federal Census Count for Ector County, Texas was 137,130; 151,143 for 2017 according to uscurrenpopulation.com).

Although an appraisal district provides staff to the ARB for clerical assistance, the ARB maintains an independence from the board of directors and appraisal district staff, including the chief appraiser. (Sections 5.041(e-1)(5) 6.41 & 6.43, Tax Code)

The ARB may employ legal counsel as provided by the CAD budget or use the services of the county attorney. A CAD may specify in its budget whether the ARB may employ legal counsel or must use the services of the county attorney. A CAD may not require the ARB to employ a specific attorney. If the budget authorizes an ARB attorney, the budget must provide for reasonable compensation. (Section 6.43(e), Tax Code).

An ARB may retain an appraiser certified by the Texas Appraiser Licensing and Certification Board to instruct ARB members on valuation methodology if the CAD provides for the instruction in the CAD budget. (Section 5.041(h), Tax Code)

Ex Parte Communications:

A chief appraiser or another CAD employee, a member of a board of directors, or a property tax consultant or attorney representing a party to an ARB proceeding, commits a Class A misdemeanor offense if the person communicates with an ARB member established for the CAD with the intent to influence a decision by an ARB member in the member's capacity as an ARB member. The provision does not apply to communications between an ARB member and the chief appraiser, a CAD employee, a member of the board of directors, a property tax consultant or an attorney representing a party to a proceeding before the ARB:

1. during a protest hearing or other ARB proceeding;
2. social conversations;
3. that are specifically limited to and involve administrative, clerical, or logistical matters related to scheduling and operation of hearings, the processing of documents, the issuance of orders, notices and subpoenas, and the operation, appointment, composition, or attendance at training of the ARB (Sections 6.411(b)(c-1), Tax Code)

In counties with a population of 120,000 or more, a chief appraiser, a CAD employee, a member of the board of directors, a property tax consultant or an agent of a property owner commits a Class A misdemeanor offense if the person communicates with the local administrative judge regarding the appointment of ARB members. This provision does not apply to communications with the local administrative judge regarding applications and appointment information for ARB members. (Section 6.41(i), Tax Code)

A member of the board of directors commits an offense if the member directly or indirectly communicates with the chief appraiser or any other district employee on any matter relating to the appraisal of property, except in: 1) an open meeting or other public forum, or 2) a closed meeting to consult with the board's attorney about pending litigation at which the chief appraiser's presence is necessary. The chief appraiser commits an offense if he/she violates the rules above. A member of the board of directors is not

prohibited from transmitting to the chief appraiser without comment a complaint by a property owner or taxing unit about the appraisal of a specific property, provided the transmission is in writing. These offenses do not apply to routine communications between the chief appraiser and the county assessor-collector. An offense under this section is a Class C misdemeanor. (Section 6.15, Tax Code)

ARB Removal:

A member may be removed from the ARB by the local administrative district court judge or the judge's designee. Grounds for removal include a violation of:

- Tax Code Section 6.412(eligibility restrictions)
- Tax Code Section 6.413(interest in certain prohibited contracts)
- Tax Code 41.66(f) (communication outside a hearing);or
- Tax Code Section 41.69 (conflict of interest in taxpayer protest)

An ARB member may also be removed for good cause related to failure to attend ARB meetings or for evidence of repeated bias or misconduct.

Agricultural Advisory Board: With the advice and consent of the board of directors, the chief appraiser shall appoint an agricultural advisory board (ag board) composed of three members. The members must be landowners of the district whose land qualifies for special appraisal of agricultural use, open space agricultural, or timber land under Tax Code Chapter 23, and who have been residents of the district for at least five years. Members serve for staggered two-year terms, and must meet at the call of the chief appraiser at least once a year. (Section 6.12, Tax Code)

Purchasing and Contracting Authority: The board may not enter into a contract requiring an expenditure of more than \$50,000 unless the proposed contract is submitted to competitive bidding. The board 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(a)(b), Tax Code)

Resolving Public Complaints: If any member of the public wishes to file a complaint concerning appraisal district operations or any other function over which the board has responsibility, the complaint must state explicitly the issues involved with appropriate documentation. The property owner should refer the complaint to the taxpayer liaison officer, and the board shall take whatever actions it may deem reasonable and appropriate to resolve the issue. Deliberations with respect to complaints shall occur in regular meetings or executive session as authorized by the Texas Open Meetings Act. The taxpayer liaison will notify the property owner of the status of the complaint at least once each quarter until final disposition, unless notice would jeopardize an undercover investigation. (Section 6.04(g), Tax Code)

Evaluation of Chief Appraiser: The board shall determine both the format and

procedures for conducting an annual evaluation of the chief appraiser. At a minimum, the evaluation will note areas of strength, weakness, and if any corrective action is required. The evaluation will be done at the February board meeting each year and conducted during an executive session. The board will communicate the results of the file containing the minutes and agenda of the closed session.

In the performance of the chief appraiser's duties and responsibilities, the board should, at a minimum, evaluate the following:

- Does the chief appraiser possess adequate job knowledge concerning all aspects of district operations?
- Does the chief appraiser display sound judgment and consistent, accurate decision making abilities?
- Are planning and organizing skills timely and creative?
- Are appraisal district resources properly managed, i.e. assignment of personnel, effective use of equipment, and fiscal responsibility with district funds?
- Does the chief appraiser display solid leadership skills and delegate proper authority to district employees as necessary?
- Does the chief appraiser handle stressful situations in a professional manner?
- Are both written and oral communications clear, concise, and organized?
- Do the chief appraiser's attitude, bearing, and cooperation always project a professional image to the public?
- Concerning human relations, is the chief appraiser sensitive to the needs of others when dealing with the public and appraisal district employees?

Other Board Duties:

- Set general policy for the district.
- Act as final appeals committee on personnel grievances unresolved at management and executive staff levels.
- Provide efficient and accountable utilization of public funds and resources to include evaluation of reports by the chief appraiser concerning operations and financial status of the district.
- Demonstrate administrative and operational practices and procedures that reflect positively on local government and public service.
- Select district legal counsel and authorize appropriate compensation in the budget.
- Approve contracts as required by law.
- Perform other duties as required to govern the district as permitted by law.