

# **Policy Manual for Van Zandt County Appraisal District BOARD OF DIRECTORS**

Pursuant to Section 6.04(f) of the Texas Property Tax Code.

The Board of Directors is required to make information about itself and its policies available to the public. To comply with this mandate the following information will be available to the public at the Appraisal District Office.

The Texas Legislature enacted the Tax Code in 1979 and for the first time created county-wide appraisal of property for ad valorem taxation. This function was assigned to appraisal districts pursuant to Chapter 6 of the Code.

Governance of the districts was given to a Board of Directors. The members may not receive compensation for service on the board, but are entitled to reimbursement for actual and necessary expenses. Specific responsibilities of the Board of Directors are:

1. Appointing the Chief Appraiser;
2. Conducting annual performance evaluations of the Chief Appraiser (amended March, 2009);
3. Contracting with the other appraisal offices, taxing units, or private firms to perform appraisal functions;
4. Adopting annual budgets for the operation of the appraisal office which will include employee's salary and benefit packages in line item form.
5. Pursuant to Tax Code Section 6.06(j) the Board of Directors shall direct un-obligated funds to be refunded or used as credit against any payments that are due the following fiscal year to taxing units participating in VZCAD.
6. Determining a method of financing the annual budgets based on cost allocation among tax units;
7. Purchasing or leasing real property, as well as constructing improvements, to establish the appraisal office;
8. Ensuring preparation of annual audits by certified public accounts;
9. Selecting a financial institution to deposit funds through bid solicitation;
10. Entering contracts for appraisal functions, and for all expenditures in excess of \$15,000 complying with the competitive bidding requirements established by law;
11. Being a necessary party to lawsuits brought by property owners concerning appraisals;
12. Pursuant to Tax Code Section 6.12(a) the Board of Directors will provide advice and consent to the chief appraiser concerning the appointment of agricultural appraisal advisory board members in open meetings.
13. The Board of Directors will be responsible for the selection and approval of candidates for the Appraisal Review Board membership. The selection process will entail review of applications submitted by potential candidates to the ARB. The Board of Directors will give consideration to candidate's professional credentials and experience in the fields of real estate and property taxation.
14. Appoint the ARB Chairman
15. Administering the district office in any other manner required by law.

The Board of Directors has no responsibility for setting tax rates, appraising property, adjusting appraisals, granting or denying exemptions, or any other matter directly affecting the value of property.

If any member of the public wishes to file a complaint with the Board of Directors concerning the operation of the appraisal office or any other function over which the board has responsibility, he/she may do so. Written correspondence to the chairman of the board outlining the complaint should be delivered to the Chief Appraiser of the District at the Appraisal District Office.

The Chief Appraiser will transmit copies of all such correspondence to members of the Board of Directors. The issues raised in such complaints or commentary will be discussed by the Board at the next scheduled public meetings, and public testimony will be invited.

Pursuant to Section 6.04(g), 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.

## **RULES OF PROCEDURE**

### **MEETINGS OF THE BOARD OF DIRECTORS**

- I. PLACE – Meetings of the Board, regular or special, must be held within the district’s boundaries, at a public place capable of accommodating the expected public attendance. The place of the meetings shall be set by the chairman, unless set by a vote of the members of the board.
- II. REGULAR MEETINGS – Regular meetings shall be held at least once each calendar quarter and may be held monthly as needed to address the district’s regular business. (Revised April 8<sup>th</sup>, 2014).
- III. SPECIAL MEETINGS – Special meetings of the board may be called by the chairman of the board. [6.04(b)]. Special meetings must be called by the chief appraiser or by the chairman or secretary upon written request of at least three (3) members of the board.
- IV. QUORUM – At all meetings of the board a majority of the members of the board shall constitute a quorum for the transaction of business. [6.04(a)]. The act of a majority of the directors present at any meeting at which there is a quorum shall be the act of the board.
- V. NOTICE – Members of the board shall be notified at least 24 hours in advance of special meetings of the board. Special meetings of an emergency nature may be called any time with two (2) hours notice by the chairman of his designated representative.
- VI. RULES – Meetings of the Board shall be conducted by Robert’s Rules of Order.
- VII. BUDGET HEARINGS – Each year the board shall prepare a budget in accordance with Section 6.06 of the Property Tax Code, and amended by Section 7, of HB 30. The board may meet before the dates prescribed by statute to estimate the amount of money required for the next fiscal year. Once the board has completed its estimated budget, the Chief Appraiser or the secretary shall notify all taxing jurisdictions participating in the district of the amount of payment due if the board subsequently adopts the estimate as its official budget. (NOTE: Budget preparation has been delegated to the Chief Appraiser since 1/1/90).
- VIII. ELECTION, TERM COMPENSATION – The Board shall elect a Chairman, Vice-Chairman, and Secretary at the first meeting of the Board each calendar year [6.04(a)]. Each officer shall serve for one calendar year. Board members may not be compensated for service on the board, but may receive reimbursement for actual and necessary expenses incurred in the performance of their duties [6.04(c)].
- IX. CHAIRMAN – The Chairman shall preside over all meetings of the Board. The Chairman must co-sign all checks issued by the district with the secretary of the board, unless the board authorizes the Chief Appraiser to sign all checks (which has been the case since 1980) [6.04(b)]. The Chairman shall have such other powers and duties as may from time to time be presented by the Board.
- X. VICE – CHAIRMAN – The Vice-Chairman shall have the same duties as the chairman in the absence of the chairman.
- XI. SECRETARY – The secretary shall attend all meetings of the Board and record all the proceedings in a minute book (unless otherwise delegated) to be kept for that purpose. The secretary shall perform such other duties as may be prescribed by the board. He/she shall co-sign all checks with the Chairman unless the Board authorizes the Chief Appraiser to write checks (which has been the case since 1980) [6.06(f)].

## GENERAL PROVISIONS

- I. AMENDMENT – These rules may be altered, amend or repealed and new rules adopted by the board at any meeting of the Board at which a quorum is present, provided notice of the proposed alteration is contained in the notice of the meeting.
- II. NOTICE – Any notice to a member of the Board must be in writing and delivered personally or mailed to the address designated by the member.
- III. MINUTES – Minutes shall be kept of all proceedings of the Board and shall be kept in the possession of the secretary and the Chief Appraiser. If the secretary is not present at any meeting of the Board, the presiding officer shall designate another member to be responsible for keeping the minutes of that meeting. The actual recording and transcription of the proceedings of any meeting was delegated to the Chief Appraiser’s Secretary during 1987.
- IV. AGENDA – The agenda shall be confined to the items set forth in the agenda. Any and all persons desiring to appear before the board for any reason shall make a written request to be placed on the agenda no later than 72 hours prior to the meeting of the Board. Requests should be made to the chairman of the Board or to the person responsible for preparing the agenda which has been the Chief Appraiser since 1980. Any executive session on an agenda must be either recorded or have a certified executive session agenda signed by the Board Chairman.
- V. BUDGET AMENDMENT – Section 6.06©. This section does not clearly define the definition of budget amendment; it simply reads in part “The Board may amend the approved budget at any time, but the secretary of the Board must deliver a written copy of the proposed amendment to the presiding officer of the governing body”. Effective May 18, 1989, the district’s interpretation of the section is as follows:

The Board of Directors do not consider transfers between the five (5) major expenditure categories amendments as long as the total budget allocated does not change. From time to time, funds will be needed to shift from one expenditure category to another without affecting the overall budget and when this happens it is not considered a budget amendment and will be treated as such.

The policy relative to the category and line item changes and approval of such is as follows:

- i. Budget changes between major expenditure categories 6100, 6200, 6300, 6400 and 6600 must be approved by the Board of Directors.
- ii. Budget changes between line items within each major expenditure category can be made by the chief appraiser, except account 6100 and will not require approval by the Board of Directors. Any changes to account 6100 must be approved by the Board of Directors (Revised 5/18/89).

After confirmation by the auditing firm that the District has a credit balance; the remaining funds from a given years budget will be returned to the taxing jurisdictions in a form of a credit toward the coming years allocations.

The Board of Directors will take formal action to allocating the funds to a particular purpose.

TEMPORARY ARB POLICY – As required by the Property Tax Code, this temporary policy for replacing an ARB member because he/she cannot sign the exporte affidavit it as follows:  
The ARB member will remove themselves from participation and the remaining members will hear the protest or challenge as long as a quorum is present; in circumstances where a quorum is not present, the two temporary board members appointed by the Board every two years will be called in by the ARB Chairperson to hear only the one protest challenge.

# **POLICY FOR PUBLIC ACCESS TO BOARD OF DIRECTORS**

Pursuant to Section 6.04(d) of the Texas Property Tax Code:

- I. 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 and the Appraisal Review Board and on any issue under the Board's jurisdiction. At each regularly scheduled meeting, the chairman of the board shall announce that each person wishing to address the Board on such policies, procedures or issues may have five (5) minutes in which to do so. The Board may vote to reduce each person's time for speaking as may be reasonably necessary to allow 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 jurisdiction.
  
- II. If a person who does not speak English or who communicates by sign language wishes to address the Board at a meeting, and that person is unable to provide his own interpreter, he/she should notify the Chief Appraiser in writing at least five (5) business days prior to the meeting and earlier, if possible. Upon receiving such a notice the Chief Appraiser shall arrange to have an interpreter at the meeting. (See Attachment A for sources of assistance.) If the Chief Appraiser cannot arrange to have an interpreter present, he/she shall inform the Board at the meeting of the request he/she received and the reason he/she was unable to provide an interpreter.
  
- III. If a person has a disability that prevents him/her from entering the Appraisal District's office or the room where the Board's meetings are held, or that otherwise prevents him/her from having access to the Board, he/she should notify the Chief Appraiser in writing at least five (5) business days prior to the meeting and earlier, if possible. The notice should describe the person's disability and how it prevents the person from having access to the Board. Upon receiving such a notice the Chief Appraiser shall determine whether the person can be given access to the Board.
  - a. By some temporary modification of the appraisal district's office that is practicable under the circumstances;
  - b. By means of some other assistance from the employees of the district that is practicable and safe under the circumstances, or
  - c. By having the board relocate its meeting to some other room or part of the appraisal district's office.

If the person cannot be given access to the Board in such a manner, the Chief Appraiser shall arrange for the person to address the Board by telephone from some other location through the use of a speaker-phone. Under such circumstances, the Chief Appraiser shall inform the Board at the meeting of the reasons why the person was not able to address the Board in person.

- IV. Pursuant to Tax Code Section 41.461(a)(2), VZCAD will allow property owners to inspect and obtain copies of data, schedules, formulas and all other information that may be introduced at an appraisal review board protest hearing.
  
- V. The written public notices of the Board's meetings shall contain in English and in Spanish a brief description of the Board's policy concerning public access to the Board, and access by disabled or non-English speaking persons.

# **POLICY FOR RESOLVING COMPLAINTS**

Pursuant to Section 6.04(g) of the Texas Property Tax Code:

The Board of Directors is required to have procedures for resolving written complaints. The procedure is as follows:

- I. The Board will consider complaints about itself, the Appraisal District, the Appraisal Review Board, or any of the following, if the action which is the subject of the complaint was taken in such person's official capacity:
  - a. a member of the Board of Directors;
  - b. a member of the Appraisal Review Board;
  - c. the Chief Appraiser;
  - d. any employee of the appraisal district; and
  - e. Any private person or firm who, by contract, performs governmental functions for the district.
- II. A complaint may be filed with the Board by any of the following persons or entities:
  - a. an owner of taxable property in the Appraisal District;
  - b. a taxing unit for which the Appraisal District appraises property;
  - c. the Appraisal Review Board or any member thereof;
  - d. the Chief Appraiser; or
  - e. Any employee of the Appraisal District.
- III. A complaint may be addressed to any matter within the jurisdiction of the Board of Directors or any other matter involving the Appraisal District or the Appraisal Review Board, except that a complaint may not be addressed to any of the grounds for protests before the Appraisal Review Board, except as set out in 41.41 (1 through 7) and 41.411 Texas Property Tax Code.
- IV. A complaint must be filed in writing and addressed to the Chairman of the Board or the Board itself.
- V. The Chairman of the Board at any time may refer a complaint received since the Board's last regular meeting to the Chief Appraiser or Board Representative for investigation.
- VI. At each regular meeting, the board shall request that the Chief Appraiser or Board representative report on the status of all the pending complaints which have previously been referred to him/her by the Board or by its Chairman. The Board shall take the actions it may deem reasonable and appropriate to resolve a complaint. With respect to each complaint received since its last regular meeting, the Board shall take action to resolve that complaint.
- VII. No employee or official of the Appraisal District or ARB shall be sanctioned or disciplined in any manner by the Board in response to a complaint without being given an opportunity to be heard by the Board at one of its meetings. The Board may also allow the complaining party to appear before it.
- VIII. The Board's deliberations at its meetings with respect to complaints shall occur in open session or executive session as authorized by the Texas Open Meetings Act. Article 6252-17 Tex. Rev. Civ. Stats.
- IX. In response to each complaint referred to him/her by the Board or by the Chairman, the Chief Appraiser or Board representative shall investigate the validity of the complaint, and after conducting his/her investigation, make recommendations to the Board. He/she shall report to the Board at its meetings on the result of his/her investigation and his/her recommendation.
- X. Each employee and official of the Appraisal District shall cooperate fully with an investigation being conducted by the Chief Appraiser or Board representative.

- XI. When a complaint is pending, at least once each calendar quarter, the Board shall notify the parties to the complaint (both the complaining party and the party against whom the complaint is filed) in writing of the status of the complaint unless such notice would jeopardize an undercover investigation. The Board shall notify the parties when a complaint is finally resolved. The Chief Appraiser or Board representative shall prepare proposed notices for consideration by the Board, and shall deliver the notices approved by the Board.

## ATTACHMENT A

<p>PANHANDLE COUNCIL FOR THE DEAF  P.O. Box 8043  Amarillo, TX 79114  806-353-0767 (Voice/TDD)                      806-359-1506 Voice</p>	<p>LUBBOCK COMMUNITY SERVICES FOR THE DEAF  2414 34<sup>TH</sup> Street  Lubbock, TX 78411  806-795-2345 (Voice/TDD)</p>
<p>HIGHLAND COUNCIL FOR THE DEAF, INC.  P.O. Box 1935  Big Spring, TX 78720  915-267-6779 (Voice/TDD)                      915-263-0614 Voice</p>	<p>EL PASO CENTER OF THE DEAF, INC.  1005 East Yandell  El Paso, TX 79902  915-544-6032 (Voice/TDD)</p>
<p>EAST TEXAS CENTER FOR INDEPENDENT LIVING  4713 Troup Hwy  Tyler, TX 75703  (903)581-7542</p>	<p>CORPUS CHRISTI AREA COUNCIL FOR THE DEAF  5151 McArdle Road  Corpus Christi, TX 78411  512-993-1154 (Voice/TDD)</p>
<p>CHURCH'S DEAF SUPPORT CENTER  P.O. Box BH001  San Antonio, TX 78284  512-735-7573 (Voice)                                      512-735-6151 (TDD)</p>	<p>SAN ANTONIO COUNCIL FOR ADVANCEMENT OF SERVICES TO THE DEAF  % Barbara Jordan Center  2803 E. Commerce  San Antonio, TX 78203  512-223-9200 (Voice/TDD)</p>
<p>WEST TEXAS SERVICES FOR THE DEAF  ACU Station, Box 1807  Abilene, TX 78699  914-674-2425</p>	<p>TARRANT COUNTY SERVICES FOR THE HEARING IMPAIRED  2500 Limpscomb St.  Ft. Worth, TX 76110  817-926-5305 (Voice)                                      817-926-4101 (TDD)</p>
<p>TRAVIS COUNTY COUNCIL FOR THE DEAF  2201 Post Road, Room 100  Austin, TX 78704  512-448-7597 (Voice)                                      512-448-7571 (TDD)</p>	<p>HEAR-SAY  2525 Murworth, #207  Houston, TX 77054  713-666-2625 (Voice/TDD)</p>
<p>DEAF COUNCIL OF GREATER HOUSTON  P.O. Box 20594  Houston, TX 77025  713-796-0520 (Voice/TDD)</p>	<p>CENTRAL TEXAS COUNCIL FOR THE DEAF  P.O. Box 5656  Waco, TX 76708  817-754-4247 (Voice)                                      817-757-3323 (TDD)</p>
<p>TEXOMA COUNCIL FOR THE DEAF  800 North Travis  Sherman, TX 75090  214-892-6531 (Voice/TDD)</p>	<p>DEAF ACTION CENTER  3115 Crestview Drive  Dallas, TX 75235  214-521-0407 (Voice/TDD)</p>
<p>EAST TEXAS DEAF &amp; HEARING ASSOC., INC.  777 Broadway, #103  Tyler, TX 75701  903-593-3355 (Voice/TDD)</p>	<p>SOUTHEAST COUNCIL FOR THE HEARING IMPAIRED  P.O. Box 1748  Beaumont, TX 77704  406-833-6679 (Voice/TDD)</p>

In addition, an annual directory of interpreters is published by the Texas Commission for the Deaf. Information on this registry may be obtained from the program specialist for direct services at 512-469-9891 or 510 South Congress, Room 300, Austin, TX 78704.

## ATTACHMENT B

### LOCAL INFORMATION AND REFERRAL TELEPHONE NUMBERS

ABILENE	Call for Help	915-673-8211
AMARILLO	United Way Information & Referral Center for Independent Living	806-373-2662 806-352-1500
ANGLETON	Action, Inc. of Brazoria County HELPLINE	409-849-4404 409-849-5711
ARLINGTON	First Call for Help	817-274-2534
AUSTIN	United Way HOTLINE	512-472-4357
BAY CITY	United Way	409-245-3056
BEAUMONT	United Way of Beaumont I & R	409-835-3886
BROOKSHIRE	United Way of Waller County	713-934-4322
BRYAN	Brazos County Community Council	409-923-5226
CARROLLTON	Metro Crest Service Center	214-446-2100
CORPUS CHRISTI	Coastal Bend Association for Mental Health	512-993-7416
DALLAS	American Red Cross Generic, Teenline, Hispanic I & R Services Aging I & R Services Contact Dallas Telephone Counseling Dallas Council on Alcoholism & Drug Abuse	214-871-2175 214-747-3711 214-741-5244 214-233-2233 214-522-8600
FORT WORTH	First Call for Help	817-878-0100
GALVESTON	Family Service Center I & R	409-766-2248
GRAND PRAIRIE	Grand Prairie United Charities	214-263-0010
HOUSTON	Crisis Intervention of Houston United Way of the Texas Gulf Coast	713-527-9864 713-527-0222
HURST	First Call for Help	817-282-6646
IRVING	Irving Aid, Inc	214-721-9181
KILGORE	East Texas Council of Governments	903-984-8641 800-442-8845
LA PORTE	Neighborhood Centers LaPorte/Bayshore	713-471-1824
LUBBOCK	City of Lubbock Information & Referral Aging I & R	806-765-6262 806-762-8721
LUFKIN	United Way	409-632-3203
MESQUITE	Mesquite Social Services, Inc.	214-285-3000
MIDLAND	United Way of Midland	915-682-4358
PASADENA	Pasadena/South Houston Neighborhood Center	713-944-9186
PLANO	Information & Referral of Plano	214-422-1850
SAN ANGELO	United Way First Call for Help	915-972-7670
SAN ANTONIO	Bexar County Women's Center United Way of San Antonio & Bexar County	512-225-4387 512-224-5000
SMITHVILLE	Combined Community Action, Inc.	512-237-2434
STAFFORD	United Way Family Service Center	713-499-5681
VICTORIA	Victoria Info. & Volunteer Action Center	512-575-8279
WACO	Aging I & R United Way of Waco	817-752-3240 817-753-5683