

BOARD POLICY
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ELIGIBILITY REQUIREMENTS, METHOD OF SELECTION,
TERM OF OFFICE

Membership of Board	The appraisal district is governed by a board of five directors. To be eligible to serve on the board of directors, an individual must be a resident of the district and must have resided in the district for at least two years immediately preceding the date he takes the office. 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. However, not more than one employee of a taxing unit may serve on the board at one time. If more than one employee is appointed to the board, the employee receiving the highest vote total serves, and the taxing unit that nominated each of the other employees appointed to the board shall name a replacement who is not an employee of a taxing unit. (Property Tax Code, Ch. 6, Sec. 6.03 (a))
Term of Office	Members of the board of directors serve two-year terms beginning on January 1 of even-numbered years. (Property Tax Code, Ch. 6, Sec. 6.03 (b))
Method of Appointment	Members of the board of directors are appointed by vote of the governing bodies of the incorporated cities and towns and the school districts that participate in the district and of the county. A governing body may cast all its votes for one candidate or distribute them among candidates for any number of directorships. (Property Tax Code, Ch. 6, Sec. 6.03 (c))
Determination of Voting Entitlement	The voting entitlement of a taxing unit that is entitled to vote for directors is determined by dividing the total dollar amount of property taxes imposed in the district by the taxing unit for the preceding tax year by the sum of the total dollar amount of property taxes imposed in the district for that year by each taxing unit that is entitled to vote, by multiplying the quotient by 1,000, and by rounding the product to the nearest whole number. That number is multiplied by the number of directorships to be filled. A taxing unit participating in two or more districts is entitled to vote in each district in which it participates, but only the taxes imposed in a district are used to calculate voting entitlement in that district. (Property Tax Code, Ch. 6, Sec. 6.03 (d))
Calculation of votes	The county clerk shall calculate the number of votes to which each taxing unit is entitled and shall deliver written notice to the presiding officer of the governing body of each unit of its voting entitlement before October 1 of each odd-numbered year. (Property Tax Code, Ch. 6, Sec. 6.03 (e))

ELIGIBILITY REQUIREMENTS, METHOD OF SELECTION,
TERM OF OFFICE

Selection of
Nominees

Each taxing unit that is entitled to vote may nominate by resolution adopted by its governing body one candidate for each position to be filled on the board of directors. The presiding officer of the governing body of the unit shall submit the names of the unit's nominees to the county clerk before October 15. Before October 30, the county clerk shall prepare a ballot, listing the candidates alphabetically according to the first letter in each candidate's surname, and shall deliver a copy of the ballot to the presiding officer of the governing body of each taxing unit that is entitled to vote. (Property Tax Code, Ch. 6, Sec. 6.03 (f))

Determination of
Directors

The governing body of each taxing unit entitled to vote shall determine its vote by resolution and submit it to the county clerk before November 15. The county clerk shall count the votes, declare the five candidates who receive the largest cumulative vote totals elected, and submit the results before December 1 to the governing body of each taxing unit in the district and to the candidates. The county clerk shall resolve a tie vote by any method of chance. (Property Tax Code, Ch. 6, Sec. 6.03 (g))

Vacancies

If a vacancy occurs on the board of directors, 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. The unit shall submit the name of its nominee to the county clerk within 10 days after notification from the board of directors of the existence of the vacancy, and the county clerk shall prepare and deliver to the board of directors within the next five days a list of the nominees. The board of directors shall elect by majority vote of its members one of the nominees to fill the vacancy. (Property Tax Code, Ch. 6, Sec. 6.03 (h))

Changing Method
of the Selecting
Members of the
Board

The governing bodies of three-fourths of the taxing units that are entitled to vote on the appointment of members of a district's board of directors may change the number of members on the board of directors or may change the method of selecting members of the board of directors. (Property Tax Code, Ch. 6, Sec. 6.03 (i))

Changes in Board
Membership or
Composition

The board of directors of an appraisal district, by resolution adopted and delivered to each taxing unit participating in the district before August 15, may increase the number of members on the board of directors of the district to not more than 13, change

ELIGIBILITY REQUIREMENTS, METHOD OF SELECTION,
TERM OF OFFICE

the method of procedure for appointing the members, or both, unless the governing body of a taxing unit that is entitled to vote on the appointment of board members adopts a resolution opposing the change, and files it with the board of directors before September 1. If a change is rejected, the board shall notify in writing, each taxing unit participating in the district before September 15. (Property Tax Code, Ch. 6, Sec. 6.031 (a))

Situations Where
Changes are
Prohibited

The taxing units participating in an appraisal district may increase the number of members on the board of directors of the district to not more than 13, change the method of procedure for appointing the members, or both, if the governing bodies of three-fourths of the taxing units that are entitled to vote on the appointment of board members adopt resolutions for the change. However, a change under this subsection is not valid if it reduces the voting entitlement of one or more taxing units that do not adopt a resolution proposing it to less than a majority of the voting entitlement under Section 6.03 of this code or if it reduces the voting entitlement of any taxing unit that does not adopt a resolution proposing it to less than 50 percent of its voting entitlement under Section 6.03 of this code and if that taxing unit's allocation of the budget is not reduced to the same proportional percentage amount, or if it expands the appointment of board members. (Property Tax Code, Ch. 6, Sec. 6.031 (b))

Resolution Filed
with County Clerk

An official copy of a resolution under this section must be filed with the county clerk of the county the appraisal district primarily serves after June 30 and before October 1 of a year in which board members are appointed or the resolution is ineffective. (Property Tax Code, Ch. 6, Sec. 6.031 (c))

County Clerk
Determines Validity
of Resolution

Before October 5 of each year in which board members are appointed, the county clerk shall determine whether a sufficient number of eligible taxing units have filed valid resolutions proposing a change for the change to take effect. The clerk shall notify each taxing unit participating in the district of each change that is adopted before October 10. (Property Tax Code, Ch. 6, Sec. 6.031 (d))

Change Remains
in Effect Until
Rescinded by Resolution

A change in membership or selection made as provided by this section remains in effect until changed in a manner provided by this section or rescinded by re-

ELIGIBILITY REQUIREMENTS, METHOD OF SELECTION,
TERM OF OFFICE

Section 6.03
Can Only be Changed
by Resolution

solution of a majority of the governing bodies that are entitled to vote on appointment of board members under Section 6.03 of this code. (Property Tax Code, Ch. 6, Sec. 6.031 (e))

A provision of Section 6.03 of this code that is subject to change under this section but is not expressly changed by resolution of a sufficient number of eligible taxing units remains in effect. (Property Tax Code, Ch. 6, Sec. 6.031 (f))

DUTIES OF OFFICERS

In General

Chairman - The chairman shall preside at all meetings, appoint all committees and perform all other duties prescribed by law or by the board of directors.

Secretary - The secretary shall perform all duties required by law and such other duties as the board of directors may request.

Clerk - The board of directors may require that the chief appraiser perform such clerical work as may be required.

DUTIES & RESPONSIBILITIES

The primary responsibilities as a governing body are the selection of the chief appraiser, the establishment of an appraisal office, the adoption of the operating budget for the district, and the appointment of the appraisal review board. Other responsibilities include, but are not limited to, the following:

1. To advise and support the chief appraiser in the discharge of his/her duties.
2. To require that the business affairs of the appraisal district be handled in an efficient way and that an audit of accounts be made each year by a Certified Public Accountant, and the report of that audit be made a matter of public record and open to the public.
3. To set salary schedules.
4. To require and evaluate the reports of the chief appraiser concerning the progress and financial status of the appraisal district.
5. To assist in presenting to the public the needs and progress of the appraisal district.
6. To perform the specific duties imposed upon the board of directors.

CONFLICT OF INTEREST

No member of the board of directors shall engage in an activity, commercial or otherwise, which would compromise the board member's ability to perform the duties as a director. Proscribed activities are covered by, but are not limited to, the following:

Business Conflict

The appraisal district shall not contract with a company that employs a member of the board in a material capacity, even though the director derives no direct financial benefit from the contract. If a director directly or indirectly has a pecuniary interest in a contract, and although he may not be influenced by the interest, such a contract so made is void. (Atty. Gen. Op. M-1236 (1972); Atty. Gen. Op. H-916 (1976))

Bribery

A director shall not solicit, accept, or agree to accept a benefit, pecuniary or otherwise, as consideration for a decision, vote, recommendation, or other exercise of official discretion; nor shall a director accept or solicit any gift, favor, or service that might reasonably tend to influence him in the discharge of his official duties or that he knows or should know is being offered him with the intent to influence his official conduct. (Penal Code 36.02(a), (b); Art. 6252-9b, Sec. 8)

Misuse of Office

A director shall not commit an act relating to his office, nor refrain from performing a duty relating to his office, nor take or misapply anything of value in his custody by virtue of his position to obtain a benefit for himself or to harm another. (Penal Code 39.01 (a), (b))

Bank Relations

A director who is a stockholder, officer, director, or employee of a bank that has bid to become a depository for the appraisal district shall not vote on the awarding of a depository contract to said bank.

Incompatibility of Office

An individual is not ineligible to serve on the board of directors because he is also a member of the governing body of a taxing unit. Thus the common law doctrine of incompatibility *would* not prohibit the same person from holding both such offices. (Property Tax Code, Ch. 6, Sec. 6.03)

LEGAL STATUS

The board derives its legal status from the Property Tax Code, the Texas Constitution and the state legislature. In discharging its duties, the board of directors shall function in accordance with applicable state statutes and controlling court decisions. Opinions of the attorney general shall be used for guidance in interpretation of applicable law.

OTHER ADMINISTRATIVE REGULATIONS

- Voting Voting shall be done by voice vote or by a show of hands. The chairman shall have a vote in case of tie. The chief appraiser is not a member of the board and does not have a vote.
- Harmony with State Laws No item in these regulations or policies shall be operative if it is found to be in conflict with any law of the State of Texas.
- Minutes The official minutes of the board of directors shall be kept in the office of the chief appraiser and shall be made available to any citizen(s) desiring to examine them.
- Amendment of Rules The policies and regulations of the board of directors may be amended by a majority vote of the board of directors at any meeting, provided that each member shall have been furnished a copy of the proposed amendment at least two weeks in advance or by a unanimous vote of the members present.
- Business Transactions Except in emergencies, all business shall be transacted at regular meetings. Meetings are ordinarily held at the appraisal district office, but may be held elsewhere for the sake of convenience. The board of directors can transact business that is binding on the appraisal district only when it is in session, has a quorum present, and minutes are kept.
- Signatures Authorized Bank checks require two signatures. The chief appraiser is authorized to sign checks, with either the chairman of the board or the secretary of the board as co-signer.
- Taxing Unit Boundaries If a new taxing unit is formed or an existing taxing unit's boundaries are altered, the unit shall notify the appraisal office of the new boundaries within 30 days after the date the unit is formed or its boundaries are altered. (Property Tax Code, Ch. 6, Sec. 6.07)
- Notice of Optional Exemptions If a taxing unit adopts, amends, or repeals an exemption that the unit by law has the option to adopt or not, the taxing unit shall notify the appraisal office of its action and of the terms of the exemption within 30 days after the date of its action. (Property Tax Code, Ch. 6, Sec. 6.08)

BOARD MEETINGS

ORGANIZATION, MEETINGS, AND COMPENSATION

- Quorum** A majority of the appraisal district board of directors constitutes a quorum. At its first meeting each calendar year, the board shall elect from its members a chairman and a secretary. (Property Tax Code, Ch. 6, Sec. 6.04 (a))
- Meeting Dates** The board may meet at any time at the call of the chairman or as provided by board rule. The board shall meet on October 1 of each year to receive chief appraiser's proposed budget. (Property Tax Code, Ch. 6, Sec. 6.04 (b))
- 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 the performance of their duties as provided by the budget adopted by the board. (Property Tax Code, Ch. 6, Sec. 6.04)
- Nonmember's Expenses** The board may not pay the travel expenses of spouses and other persons who have no responsibilities or duties to perform for the board when they accompany board members to board-related activities.
- Board Travel** Board members may attend conventions, conferences and workshops. Reimbursement for reasonable travel expenses shall be made by the appraisal district when attendance is authorized and deemed by the board of directors to be necessary or desirable in carrying out the functions of the appraisal district.
- Regular Meetings** The regular meeting of the board of directors shall be held at the appraisal district office on the second Wednesday of each month at 8:00 PM unless some other night of the same week is designated by the chairman.
- Special Meetings** Special meetings of the board of directors shall be called by the chairman of the board, or when requested by two members of the board of directors.
- Public Meetings** All regular meetings of the board of directors shall be open to the public. The board, however, is not obligated to act on any request or proposal unless such request or proposal is submitted in writing and with such adequate notice that the subject may be placed on the agenda.

ORGANIZATION, MEETINGS, AND COMPENSATION

Notice of Meeting

1. Written notice of the date, hour, place, and subject (agenda) of each meeting of the board shall be given as follows: (Art. 6252-17, Sec. 3A(a), V.A.T.S.)

Posting of Notice

- a. Such written notice shall be posted on a bulletin board located at a place convenient to the public in its central administrative office for at least seventy-two hours preceding the scheduled time of the meeting. (Art. 6252-17, Sec. 3A(e), V.A.T.S.)

In the case of an emergency or urgent public necessity, notice must be posted at least two hours before the meeting is convened. (Art. 6252-17, Sec. 3A(h), V.A.T.S.)

Additional Notice

- b. In addition, the board shall furnish a notice to the county clerk in which most of the district's residents reside. Or shall give notice by telephone or telegraph to any news media requesting such notice and consenting to pay any and all expenses incurred by the district in providing special notice. (Art. 6252-17, Sec. 3A(e), V.A.T.S.)

In the case of an emergency meeting, notice shall be given to any news media when a request has been filed in accordance with law. (Art. 6252-17, Sec. 3A(h), V.A.T.S.)

Annual Budget Notice

- c. In addition to other required notice and if not otherwise required by law to give notice by publication, any school board, county commissioners court, or governing board of a city shall place a notice in at least one newspaper of general circulation in the county where the board of court is located not more than 30 days nor less than 10 days before a public hearing relating to fiscal budgets or a regular or special election. (Art. 29e)

Additional Agenda

2. Additional subjects may be added to the agenda for any meeting by posting a supplemental notice which expresses the emergency or urgent public necessity requiring consideration of such additional subjects. The supplemental notice must be posted at least two hours before the meeting is convened.

Supplemental notice of additional agenda subjects shall be given by telephone or telegraph to any news media which have consented to pay

BOARD MEETINGS

ORGANIZATION, MEETINGS, AND COMPENSATION

all expenses incurred by the district in providing such notice. (Art. 6252-17, Sec. 3A(h), V.A.T.S.)

Voidable Action

Any action taken at a meeting on a subject which was not stated on the agenda in the notice posted for that meeting is voidable, i.e., subject to judicial invalidation. However, the requirement for notice does not apply to specific factual information or recitation of existing policy furnished in response to an inquiry made at such meeting by the general public or a member of the board. Any deliberation, discussion, or decision with respect to the subject about which such inquiry was made shall be limited to proposal to place such subject on the agenda for a subsequent meeting for which notice is provided as required by law. (Art. 6252-17, Sec. 3A(a), V.A.T.S.)

BOARD MEETINGS

ORGANIZATION, MEETINGS AND COMPENSATION

- Mandantory Meetings** The appraisal district board of directors must meet at least four times per calendar year (one meeting each quarter).
- Open Forum** At regular meetings the Board shall allot 15 minutes to hear persons who desire to make comments to the Board. Persons who wis to participate in this portion of the meetin shall sign up as they arrive, indicating the topic about which they wish to speak.
- Limit On Participation** Public participation is limited to the desig nated open forum portion of a meeting. At all other times during Board meetings, the audience shall not enter into discussion or debate on matters being considered by the Board. No presentation shall exceed five minutes. Delegations of more than five persons shall appoint one person to present thier views before the Board.
- Board's Response** Specific factual information or recitation of existing policy may be furnished in re- sponse to inquiries, but the Board may not deliberate, discuss or make any decision on any subject not on the agenda.
- Non-English Speaking And Physically Disabled** The Board shall make every effort to accomo- date non-English speaking persons and the physically disabled. Whenever possible an interpreter shall be secured; the Board shall relocate the meeting to that portion of the appraisal district building which is most accessible to the physically handicapped person(s) desiring to appear before the Board.
- Written Complaints** The aggrieved citizen shall make a written complaint, identifying specifically the claimed violation and the relief requested. The complaint shall be deemed filed upon receipt by the chief appraiser. If the com- plaint is not resolved within 30 days, the Board must notify the parties of the com- plaint's status at least quarterly until it is resolved (unless notice would jeopardize an undercover operation).

Issued Date: 10/11/89

Adopted:

Amended:

APPRAISAL DISTRICT BOARD OF DIRECTORS MEETINGS
OPEN FORUM

The following rules shall be observed by all persons appearing before the appraisal district board at an OPEN FORUM.

1. Prior to the meeting, persons wishing to address the board during the open forum portion should sign in on the form sheet provided.
2. Fifteen (15) minutes will be allowed for OPEN FORUM. Each person will be allowed not more than five (5) minutes for a presentation, although an extension of time may be granted by the board as it hears the person.
3. The president of the board is responsible for the orderly conduct of the meeting and will rule on such matters as time limits and pertinence of the topic to board affairs.
4. Only one person may speak at a time.
5. Those appearing before the board shall conduct themselves with courtesy and respect for the rights of others. No disruptive behavior will be tolerated.
6. Repetitious and irrelevant matters may be limited by the board president.
7. The board of directors cannot participate in OPEN FORUM nor make any comment regarding matters being addressed by the public.
8. A citizen or a board member may request a matter under discussion to be placed on the agenda of the next meeting.

Signatures of persons wishing
to appear before the board

Topic

Date

ORDER OF BUSINESS

The following shall be the order of business at the regular meetings:

1. Roll call and call to order.
2. Reading and approval of minutes of previous meetings.
3. Approval of accounts payable.
4. Report of chief appraiser.
5. Unfinished business.
6. New and miscellaneous business.
7. Adjournment.

The order of business may be changed by consent of all members present.

EXECUTIVE SESSIONS

Entering Executive Session

The board may enter into executive session after the following requirements have been met:

1. The board has first been convened in open meeting for which notice has been given.
2. The presiding officer has publicly announced in open meeting that an executive session will be held.
3. The presiding officer has identified the section or sections of the Open Meeting Law or other applicable statutes which authorize the holding of such closed or executive session.

(Art. 6252-17, Sec. 2(a), V.A.T.S.)

Matters Under Discussion

Executive sessions are authorized for the following purposes:

1. To consider the appointment, employment, evaluation, duties, discipline, or dismissal of an employee or to hear complaints against an employee unless such employee requests a public hearing. (Atty. Gen. Op. H-496 (1975))

An independent contractor, such as an engineering, architectural, or consultant firm, is not an employee. (Atty. Gen. Op. MW-129 (1980))

2. For a private consultation with the board's attorney with respect to pending or contemplated litigation, settlement offers, and matters where the attorney's duty to the board, pursuant to the Code of Professional Responsibility of the State Bar of Texas, clearly conflicts with the provisions of the Open Meetings Law.
3. To discuss the purchase, exchange, lease or value of real property.

Actions, Decisions, or Votes

No final action, decision, or vote shall be taken while the board is in closed or executive session. The presiding officer shall so state prior to entering into executive session. The Board shall reconvene the open meeting after an executive session prior to adjourning the meeting. (Art. 6252-17, Sec. 2 (a), 2 (1))

Broadcasting and Taping

Any part of a board meeting, except an executive session, may be recorded by any person in attendance by means of a tape recorder or any other means of sonic reproduction. (Art. 6252-17, Sec. 2 (i), V.A.T.S.)

BOARD MEETINGS

DISAPPROVAL OF BOARD ACTIONS

If the governing bodies of a majority of the taxing units entitled to vote on the appointment of board members adopt resolutions disapproving an action, other than adoption of the budget, by the appraisal district board of directors and file them with the secretary of the board within 15 days after the action is taken, the action is revoked effective the day after the day on which the required number of resolutions is filed. (Property Tax Code, Ch. 6, Sec. 6.10)

APPRAISAL DISTRICTS ESTABLISHED

An appraisal district is established in each county. (Property Tax Code, Ch. 6, Sec. 6.01 (a))

The district is responsible for appraising property in the district for ad valorem tax purposes of the state of each taxing unit that imposes ad valorem taxes on property in the district. (Property Tax Code, Ch. 6, Sec. 6.01 (b))

An appraisal district is a political subdivision of the state. (Property Tax Code, Ch. 6, Sec. 6.01 (c))

APPRAISAL DISTRICT

DESIGNATION OF DEPOSITORY

- Selection The appraisal district depository must be a banking corporation incorporated under the laws of this state or the United States or a savings and loan association in this state whose deposits are insured by the Federal Savings and Loan Insurance Corporation (Property Tax Code, Ch. 6, Sec. 6.09 (a))
- Terms and Conditions The appraisal district board of directors shall designate as the district depository the financial institution or institutions that offer the most favorable terms and conditions for the handling of the district's funds. (Property Tax Code, Ch. 6, Sec. 6.09 (b))
- Bids The board shall solicit bids to be designated as depository for the district at least once in each two-year period. (Property Tax Code, Ch. 6, Sec. 6.09 (c))
- Funds Secured To the extent that funds in the depository are not insured by the Federal Deposit Insurance Corporation or the Federal Savings and Loan Insurance Corporation, they shall be secured in the manner provided by law for the security of funds for counties. (Property Tax Code, Ch. 6, Sec. 6.09 (d))
- Tie Bids If tie bids are received, and each tie bidder has bid to pay the district the maximum interest rates allowed by the Federal Reserve System, the FDIC and the FSLIC and, in the board's judgement, the bids are otherwise equal and two or more of the tie bidders have the facilities and ability to provide the needed service, the board may award the contract:
1. To either tie bidder; or
 2. To each tie bidder or to as many as the board may select; or
 3. By determining by lot which bidder shall receive the contract.

APPRAISAL DISTRICT BUDGET AND FINANCING

Chief Appraiser Prepares Budget

Each year the chief appraiser shall prepare a proposed budget for the operations of the district for the following tax year and shall submit copies to each taxing unit participating in the district and to the district board of directors before June 15. He shall include in the budget a list showing each proposed position, the proposed salary for the position, all benefits proposed for the position, each proposed capital expenditure, and an estimate of the amount of the budget that will be allocated to each taxing unit. (Property Tax Code, Ch. 6, Sec. 6.06 (a))

Board Hearings

The board of directors shall hold a public hearing to consider the budget. The secretary of the board shall deliver to the presiding officer of the governing body of each taxing unit participating in the district not later than the 10th day before the date of the hearing a written notice of the date, time, and place fixed for the hearing. The board shall complete its hearing, make any amendments to the proposed budget it desires, and finally approve a budget before September 15. If governing bodies of a majority of the taxing units entitled to vote on the appointment of board members adopt resolutions disapproving a budget and file them with the secretary of the board within 30 days after its adoption, the budget does not take effect, and the board shall adopt a new budget within 30 days of the disapproval. (Property Tax Code, Cha. 6, Sec. 6.06 (b))

Amending the Budget

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. (Property Tax Code, Ch. 6, Sec. 6.06 (c))

Cost Allocations

Each Taxing unit participating in the district is allocated a portion of the amount of the budget equal to the proportion that the total dollar amount of property taxes imposed in the district by the unit for the tax year in which the budget proposal is prepared bears to the sum of the total dollar amount of property taxes imposed in the district by each participating unit for that year. If a taxing unit participates in two or more districts, only the taxes imposed in a district are used to calculate the unit's costs allocations in that district. If the number of real property parcels in a taxing unit is less than 5 percent of the total number of real property parcels in the district and the taxing unit imposes in excess of 25 percent of the total amount of the pro-

erty taxes imposed in the district by all of the participating taxing units for a year, the unit's allocation may not exceed a percentage of the appraisal district's budget equal to three times the unit's percentage of the total number of real property parcels appraised by the district. (Property Tax Code, Ch. 6, Sec. 6.06 (d))

Four Equal Payments
by Units

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, and the first payment shall be made before January 1 of the year in which the budget takes effect. If the budget is amended, any change in the amount of a unit's allocation is apportioned among the payments remaining. (Property Tax Code, Ch. 6, Sec. 6.06 (e))

Disbursement of
Funds

Payments shall be made to a depository designated by the district board of directors. The district's funds may be disbursed only by a written check, draft, or order signed by the chairman and secretary of the board or, if authorized by resolution of the board, by the chief appraiser. (Property Tax Code, Ch. 6, Sec. 6.06 (f))

Taxing Unit
Liability

If a taxing unit decides not to impose taxes for any tax year, the unit is not liable for any of the costs of operating the district in that year, and those costs are allocated among the other taxing units as if that unit had not imposed taxes in the year used to calculate allocations. However, if that unit has made any payments, it is not entitled to a refund. (Property Tax Code, Ch. 6, Sec. 6.06 (g))

New Taxing Unit
Liability

If a newly formed taxing unit or taxing unit that did not impose taxes in the preceding year imposes taxes in any tax year, that unit is allocated a portion of the amount budgeted to operate the district as if it had imposed taxes in the preceding year, except that the amount of taxes the unit imposes in the current year is used to calculate its allocation. Before the amount of taxes to be imposed for the current year is known, the allocation may be based on an estimate to which the district board of directors and the governing body of the unit agree, and the payments made after that amount is known shall be adjusted to reflect the amount imposed. The payments of a newly formed taxing unit that has no source of funds are postponed until the unit has received adequate tax or other revenues. (Property Tax Code, Ch. 6, Sec. 6.06 (h))

APPRAISAL DISTRICT BOUNDARIES

Except as otherwise provided by this section, the appraisal district's boundaries are the same as the county's boundaries. (Property Tax Code, Ch. 6, Sec. 6.02 (a))

A taxing unit that has boundaries extending into two or more counties may choose to participate in only one of the appraisal districts. In that event, the boundaries of the district chosen extend outside the county to the extent of the unit's boundaries. If the unit chooses to participate in a district other than the district for the county in which the greatest number of its parcels of taxable real property are located, the choice must be approved by resolution of the board of directors of the district chosen. (Property Tax Code, Ch. 6, Sec. 6.02 (b))

A taxing unit that chooses to participate in only one appraisal district as provided by Subsection (b) of this section must make the choice by an official action of its governing body in the manner required by law for official action by the body adopted at least 90 days before the first day of the tax year in which appraisal districts first begin appraising property for ad valorem tax purposes or, if the unit newly created, at least 90 days before the first day of the next tax year after the year in which it is created. The choice made by a taxing unit is binding and may not be repealed or modified while the unit's boundaries extend into the county in which the appraisal district it joins is located. However, if the unit ceases to have territory in that county but still has territory in two or more counties, the unit may choose to participate in only one district in the manner prescribed by this subsection. The choice must be made at least 90 days before the first day of the next year. (Property Tax Code, Ch. 6, Sec. 6.02 (c))

If, as a result of a taxing unit choosing to participate in only one appraisal district, no taxing unit in a district imposes taxes on property in a proportion of the district, the district is not required to appraise the property. (Property Tax Code, Ch. 6, Sec. 6.02 (d))

All costs of operating an appraisal district in a territory outside the county for which the appraisal district is established are allocated to the taxing unit that chooses to add that territory to the district. If two or more taxing units add the same territory to an appraisal district, costs of operating the district in that territory are allocated to the units in proportion the total dollar amount of taxes each unit imposes in that territory bears to the

Change in Method
of Allocation of
Costs by Taxing

The taxing units participating in an appraisal district may adopt a different method of allocating the costs of operating the district if the governing bodies of three-fourths of the taxing units that are entitled to vote on the appointment of board members adopt resolutions providing for the other method. However, a change under this subsection is not valid if it requires any taxing unit to pay a greater proportion of the appraisal district's costs than the unit would pay under Section 6.06 of this code without the consent of the governing body of the unit. (Property Tax Code, Ch. 6, Sec. 6.061 (b))

Resolution to
Change Method to
be Filed with
County Clerk

An official copy of a resolution under this section must be filed with the county clerk of the county the appraisal district primarily serves after April 30 and before May 15 or the resolution is ineffective. (Property Tax Code, Ch. 6, Sec. 6.061 (c))

County Clerk
Determines Validity
of Resolution

Before May 20, the county clerk shall determine whether a sufficient number of eligible taxing units have filed valid resolutions proposing a change in the allocation of district costs for the change to take effect. Before May 25, the clerk shall notify each taxing unit participating in the district of each change that is adopted. (Property Tax Code, Ch. 6, Sec. 6.061 (d))

Change Remains in
Effect Until
Rescinded by New
Resolution

A change in allocation of district costs made as provided by this section remains in effect until changed in a manner provided by this section or rescinded by resolution of a majority of the governing bodies that are entitled to vote on appointment of board members under Section 6.03 of this code. (Property Tax Code, Ch. 6, Sec. 6.061 (e))

APPRAISAL DISTRICT BOUNDARIES

total dollar amount of taxes all taxing units
participating in the appraisal district impose in
that territory. (Property Tax Code, Ch. 6, Sec.
6.02 (e))

Each appraisal district shall establish an appraisal office. (Property Tax Code, Ch. 6, Sec. 6.05 (a))

The board of directors of an appraisal district may contract with an appraisal office in another district or with a taxing unit in the district to perform the duties of the appraisal office for the district. (Property Tax Code, Ch.6, Sec. 6.05 (b))

The chief appraiser is the chief administrator of the appraisal office. The chief appraiser is appointed by and serves at the pleasure of the appraisal district board of directors. If a taxing unit performs the duties of the appraisal office pursuant to a contract, the assessor for the unit is the chief appraiser. (Property Tax Code, Ch. 6, Sec. 6.05 (c))

The chief appraiser is entitled to compensation as provided by the budget adopted by the board of directors. He may employ and compensate professional, clerical, and other personnel as provided by the budget. (Property Tax Code, Ch. 6, Sec. 6.05 (d))

The chief appraiser may delegate authority to his employees. (Property Tax Code, Ch. 6, Sec. 6.05 (e))

ELIGIBILITY REQUIREMENTS, METHOD OF SELECTION, TERM OF OFFICE

- Established The appraisal review board is established for each appraisal district. (Property Tax Code, Ch. 6, Sec. 6.41 (a))
- Size of Board The board consists of three members. However, the district board of directors by resolution of a majority of its members may increase the size of the appraisal review board to not more than nine members or, in a district established for a county with a population of at least 250,000, to not more than 15 members or, in a district established for a county with a population of at least 500,000, to not more than 30 members. (Property Tax Code, Ch. 6, Sec. 6.41 (b))
- Eligibility Requirements To be eligible to serve on the board, an individual must be a resident of the district and must have resided in the district for at least two years. A member of the appraisal district board of directors or an officer or employee of the State Property Tax Board, the appraisal office, or a taxing unit is ineligible to serve on the board. (Property Tax Code, Ch. 6, Sec. 6.41 (c))
- Members Appointed Members of the board are appointed by resolution of a majority of the appraisal district board of directors. A vacancy on the board is filled in the same manner for the unexpired portion of the term. (Property Tax Code, Ch. 6, Sec. 6.41 (d))
- Term of Office Members of the board hold office for terms of two years beginning January 1. The appraisal district board of directors by resolution shall provide for staggered terms, so that the terms of as close to one-half of the members as possible expire each year. In making the initial appointments, the board of directors shall designate those members who serve terms of one year. (Property Tax Code, Ch. 6, Sec. 6.41 (e))

ORGANIZATION, MEETINGS, AND COMPENSATION

Quorum

A majority of the appraisal review board constitutes a quorum. The board shall elect a chairman and a secretary from its members. (Property Tax Code, Ch. 6, Sec. 6.42 (a))

Meetings

The board may meet at any time at the call of the chairman or as provided by rule of the board. The board shall meet to examine the appraisal records within 10 days after the date the chief appraiser submits the records to the board. (Property Tax Code, Ch. 6, Sec. 6.42 (b))

Compensation

Members of the board are entitled to per diem set by the appraisal district budget for each day the board meets and to reimbursement for actual and necessary expenses incurred in the performance of board functions as provided by the district budget. (Property Tax Code, Ch. 6, Sec. 6.42 (c))

APPRAISAL REVIEW BOARD

PERSONNEL

The appraisal review board may employ legal counsel as provided by the district budget or use the services of the county attorney and may use the staff of the appraisal office for clerical assistance. (Property Tax Code, Ch. 6, Sec. 6.43)

ADMINISTRATIVE DUTIES

CHIEF APPRAISER

1. The chief appraiser is the chief administrator of the appraisal office. (Section 6.05)
2. The chief appraiser shall prepare a budget prior to October 1st of each year. (Section 6.06)
3. All payments attributable to budget allocation must be made in quarterly payments unless an alternative method is approved by the chief appraiser and affected taxing unit. (Section 6.06)
4. A person elected or appointed as county assessor/collector must provide bonds within 20 days of notification. (Section 6.28)
5. Chief appraiser shall submit an appraisal roll to the appraisal review board for examination. (Section 6.42)
6. The chief appraiser shall appraise property included in decreased value reports and deliver the appropriate notification. (Section 22.03)
7. The chief appraiser shall publicize requirements for filing renditions, property reports and the availability of forms. (Section 22.21)
8. Chief appraiser may extend filing deadline for filing renditions, property reports and agricultural use by 15 days. (Section 22.23 and 23.44)
9. The chief appraiser shall deliver agricultural application forms to each eligible person in a timely fashion. (Section 23.43)
10. The chief appraiser may extend filing deadline for open space and timber land 60 days. (Section 23.54 and 23.75)
11. Chief appraiser shall prepare and submit an appraisal roll. (Section 25.01)
12. The chief appraiser shall submit supplemental appraisal records for review and determination of protest and add approved changes to the district's appraisal roll. (Section 25.23)
13. Chief appraiser shall prepare and certify to each taxing unit the property taxable for that unit. (Section 26.01)
14. The chief appraiser shall certify the appraisal

NOTICES AND FORMS

1. Delivery of notices. (Section 1.07)
 - A. Notices may be delivered by first class mail unless specified otherwise.
 - B. Notices should be addressed to the most recent address in possession unless otherwise requested.
 - C. When deposited as first class mail, notice is delivered unless specified otherwise.
2. The district is responsible for furnishing and delivering forms in a timely manner. (Section 1.09)
3. The chief appraiser shall submit copies of the districts budget and allocated schedule to all affected parties prior to October 1. (Section 6.06)
4. Exemption applications shall be delivered to each person qualifying in the preceding year in a timely fashion. (Section 11.44)
5. Requirements and availability for exemption applications shall be publicized in a reasonable manner. (Section 11.44)
6. The chief appraiser shall rule on all exemption applications and agricultural use and respond or act accordingly. (Section 11.45 and 23.44)
7. The chief appraiser requires a rendition or property report, he must deliver written notice and a copy of the appropriate form. (Section 22.22)
8. Chief appraiser shall supply a form for open space and timber land application at least 90 days before filing deadline for each eligible party. (Section 23.54 and 23.75)
9. If land use changes for open space and timber land valuation, the assessor shall prepare and deliver a statement as soon as practicable. (Section 23.55 and 23.75)
10. If separate assessment of land and improvements is granted, the chief appraiser must deliver notice within 30 days. (Section 25.08)
11. If separate taxation of undivided interest is granted, notification must be delivered within 30 days. (Section 25.11)
12. Chief appraiser shall furnish a notice of appraised value to each property by April 15th or as soon thereafter as practicable. (Section 25.19)

CHIEF APPRAISER

roll for state taxes to the State Property Tax Board. (Section 26.01)

15. The chief appraiser shall represent the district at all hearings concerning a challenge by a taxing unit of the district's appraisal roll. (Section 41.05)

16. The appraisal review board shall keep a record of their proceedings. (Section 41.68)

17. The chief appraiser may appeal an order of the appraisal review board with the approval of the board of directors. (Section 42.02 and 42.21)

18. The chief appraiser shall make and subscribe an affidavit as to the accuracy of the appraisal roll and may also require employees to submit a similar affidavit. (Section 25.22)

NOTICES AND FORMS

13. The chief appraiser shall submit a certified estimate of the total appraised value that is taxable by each unit by April 15th. (Section 25.20)

14. Chief appraiser shall certify each correction of the appraisal roll to the taxing unit affected within 15 days after the date the change is entered. (Section 25.25)

15. Any taxing unit subject to a tax increase must give notice. (Section 26.06)

16. The secretary of the appraisal review board shall deliver notice to the affected taxing unit and chief appraiser concerning challenges by taxing units. (Section 41.06)

17. The secretary of the appraisal review board shall deliver notice to each property owner whose tax liability has been increased due to a change in the appraisal district roll before approval. (Section 41.11)

18. If the chief appraiser appeals a decision of the appraisal review board, written notice must be filed with the owner within ten days of filing. (Section 42.06)

ADMINISTRATIVE REGULATIONS

RECORD AND ASSESSMENT REQUIREMENTS

1. The district appraisal roll can be retained on electronic media allowing ready availability to the public in an understandable form. (Section 1.10)
2. A proposed uniform tax record system has been compiled by the State Property Tax Board.
3. The chief appraiser shall compile and make available to the public a list of partial exemptions. (Section 11.46)
4. Rendition, property reports and agricultural use applications are confidential and not open to public inspection except as noted. (Section 22.27 and 23.45)
5. The chief appraiser is required to separately assess estates and interest when properly recorded. (Section 25.05)
6. Life estates shall be listed in the name of the life tenant. (Section 25.06)
7. Property encumbered by possessory or security interest shall be listed in the name of the owner. (Section 25.06)
8. A leasehold or possessory interest in property that is exempt in taxation to the owner shall be listed in the name of the owner or possessory interest. (Section 25.07)
9. Land and improvements owned by separate parties may be divided and listed separately if notification is filed. (Section 25.08)
10. Condominiums and planned unit developments if owned separately shall be listed in the name of the owner of each particular apartment or unit. (Section 25.09)
11. Planned unit development association property may be listed and taxed apportionately against each member. (Section 25.09)
12. Undivided interest may be listed separately if proper request is filed prior to April 1. (Section 25.11)
13. Separate interest in minerals in place shall be listed jointly if so requested before April 1. (Section 25.12)
14. If property loses exemption during the tax

ADMINISTRATIVE REGULATIONS

RECORD AND ASSESSMENT REQUIREMENTS

- year, the chief appraiser shall list the property in the name of the acquiring party and shall note the appraisal roll showing the date on which the exemption terminated. (Section 25.16)
15. Stock in a banking corporation may be listed in the name of the bank as agent for the stockholders. (Section 25.14)
16. Bank tangible personal property that is not liable for taxes and is leased to another may be listed in the name of the lessee. (Section 25.15)
17. If real property is located partially outside and partially inside a taxing unit's boundaries, the portion inside the unit's boundaries shall be listed separately from the remaining portion. (Section 25.17)
18. Each appraisal officer shall implement a plan for periodic review of property to update appraised values. (Section 25.18 (a))
19. The chief appraiser may at any time correct clerical errors that do not affect the tax liability. (Section 25.25)
20. If a taxing unit is created after January 1, the chief appraiser shall prepare appraisal rolls accordingly. (Section 26.12)
21. If two or more taxing units consolidate after January 1, the chief appraiser shall prepare appraisal roll accordingly. (Section 26.13)
22. If a unit annexes territory during a tax year that was located in another taxing unit of like kind, each unit shall impose taxes based on boundaries at the time of approval of the appraisal roll. (Section 26.14)
23. The chief appraiser may submit written corrections of the district roll to the appraisal review board prior to approval. (Section 41.10)
24. The chief appraiser shall correct records as required by action of the court concerning appeals and shall submit corrected tax records accordingly. (Section 42.41 and 42.42)

PURCHASING

Sound Business Procedures

All purchases of the appraisal district should be made with sound business procedures of purchasing the best quality at the most favorable price available at that time. Whenever possible, it is desirable to purchase items from businesses located in the appraisal district when considerations such as price, quality, delivery date, and discounts are equal to, or better than, prices available at other points. Local interested businessmen should be informed of reasons for not buying in the local vicinity, and also should be reminded that the appraisal district as a purchaser of large quantities often times is able to buy at as favorable a price as many small businessmen.

Purchase Orders

All purchase commitments are to be made by the chief appraiser by a properly drawn and issued purchase order.

Special Expenditures

The board of directors shall approve the duplicate copies of all purchase orders which come under the following categories:

1. All purchases made in excess of budgetary provision.
2. All purchases of major equipment.
3. All purchases of equipment not provided for in the budget.

PURCHASING:

BIDDING REQUIREMENTS

,000. or More

The board of directors of an appraisal district may not make a contract requiring an expenditure of more than \$5,000. unless the proposed contract is submitted to competitive bidding. (Property Tax Code, Ch. 6, Sec. 6.11 (a))

Same Duties and Powers as Counties

The board of directors is subject to the same requirements and has the same powers regarding the following matters as apply to a commissioners court under The Certificate of Obligation Act of 1971 (Article 2368a.1, Vernon's Texas Civil Statutes):

1. notice of the contract;
2. issuance of the contract to the lowest responsible bidder;
3. rejection of bids;
4. expenditure of funds on the completion and acceptance of the contract;
5. exceptions to the competitive bidding requirement;
6. change orders; and
7. effect of noncompliance with the competitive bidding requirements.

(Property Tax Code, Ch. 6, Sec. 6.11 (b))

Bid-Notice Publication

The notice of the contract shall be published in a newspaper of general circulation in the district. If there is no newspaper of general circulation in the district, the notice shall be posted at the appraisal office for the district. (Property Tax Code, Ch. 6, Sec. 6.11 (c))

Opening of Bids

Bids shall be opened only by the board at a public meeting or by an officer or employee of the appraisal district. Bids shall be submitted in sealed envelopes, plainly marked with the name of the bid and time of the bid opening. Bids shall be opened at the time specified. All bidders and other interested persons shall be invited to attend the bid opening. Any bid which is received after the time specified shall not be considered.

Bids Not Required
P Law

Purchases of a value less than the statutorily required amount may be based on competitive bidding.

PUBLIC'S RIGHT TO KNOW

Public Records
Filed

"Public records" means the portion of all documents, writings, letters, memoranda, or other written, printed, copied, or developed materials which contains public information. (Art. 6252-17a, Sec. 2(2), V.A.T.S.)

Public Information
Items

All information collected, assembled, or maintained by the district pursuant to law or ordinance or in connection with the transaction of official business is public information. (Art. 6252-17a, Sec. 3(a), V.A.T.S.)

The following categories of information are among those specifically made public information:

1. Reports, audits, evaluations and investigations made of, for, or by, the district upon completion.
2. The names, sex, ethnicity, salaries, titles, and dates of employment of all employees and officers of the district.
3. Information in any account, voucher, or contract dealing with the receipt or expenditure of funds by the district, not otherwise made confidential by law.
4. The names of every official and the final record of voting on all proceedings in governmental bodies of the district.
5. All working papers, research materials, and information used to make estimates of the need for, or expenditure of, funds by the district upon completion of such estimates.
6. Descriptions of the district's organization and where, from whom, and how the public may obtain information, submit requests, or obtain a decision.
7. Statements of the general course and method by which the district's functions are channeled and determined, including the nature and requirements of all formal and informal procedures available.
8. Rules of procedure, descriptions of forms available or the places at which forms may be obtained, and instructions as to the scope and contents of all papers and reports.
9. Substantive rules of general applicability adop-

ADMINISTRATION IN POLICY ABSENCE

When action is urgently required in an area not covered by board policy, the chief appraiser shall have the power to act. The chief appraiser shall inform the board promptly of such action, which shall be subject to review by the board at its discretion.

PUBLIC'S RIGHT TO KNOW

ted as authorized by law, and statements of general policy or interpretations of general applicability formulated and adopted by the district.

10. Each amendment, revision, or repeal of items in 6, 7, 8, and 9 above.
11. Statements of policy and interpretations which have been adopted by the district.
12. Administrative staff manuals and instructions to staff that affect a member of the public.
13. Information currently regarded by district policy as open to the public.

(Art. 6252-17a, Sec. 6, V.A.T.S.)

Nonpublic Information Items

The following categories of information are among those that are not public information:

1. Information deemed confidential by law, either constitutional, statutory, or by judicial decision.
2. Information in personnel files, the disclosure of which would constitute a clearly unwarranted invasion of personal privacy.
3. Information relating to litigation of a criminal or civil nature and settlement negotiations, to which the district is, or may be, a party or to which an officer or employee of the district as a consequence of his office or employment, is or may be a party, that the attorney general or the respective attorneys has determined should be withheld from public inspection.
4. Information which, if released, would give advantage to competitors or bidders.

Custodian of Public Records

The chief appraiser shall be the district's custodian of public records, and shall be responsible for the preservation and care of those public records. (Art. 6252-17a, Sec. 5(a), V.A.T.S.)

Access to Public Information

Public information is available to the public during normal business hours of the district. (Art. 6252-17a, Sec. 3(a), V.A.T.S.)

The district may promulgate reasonable rules of procedure by which public records may be inspected ef-

PUBLIC'S RIGHT TO KNOW

ficiently, safely, and without delay. (Art. 6252-17a, Sec. 13, V.A.T.S.)

On application for public information to the custodian of records by any person, the custodian shall promptly produce such information for inspection or duplication, or both, in the offices of the district. If the information is in active use or in storage and therefore not available at the time, the custodian shall certify this fact in writing to the applicant and set a date and hour within a reasonable time when the record will be available. No person shall remove original copies of public records from the offices of the district without the written permission of the custodian of records. (Art. 6252-17a, Sec. 4, V.A.T.S.)

Neither the custodian or records nor an agent who controls the use of public records shall make any inquiry of any person who applies for inspection or copying of public records beyond the purpose of establishing proper identification and the public records being requested. All reasonable comfort and facility shall be extended to the applicant. (Art. 6252-17a, Sec. 5(b), V.A.T.S.)

Attorney General
Opinions

If the district receives a written request for information it considers within an exception as stated in Section 3 of the Open Records Act [see "Nonpublic Information Items" above for partial list], but for which there has been no previous determination that falls within one of the exceptions, the district, within ten days after receiving the request, shall request a decision from the attorney general to determine whether the information is within that exception. If a decision is not so requested, the information shall be presumed to be public information. (Art. 6252-17a, Sec. 7(a), V.A.T.S.)

Cost of
Reproductions

The cost to any person requesting noncertified photographic reproductions of public records comprised of pages up to legal size shall not be excessive. (Art. 6252-17a, Sec. 9(a), V.A.T.S.)

Preservation
of Records

When records are no longer currently in use, it shall be within the discretion of the district to determine a period of time for which said records will be preserved. (Art. 6252-17a, Sec. 5(a), V.A.T.S.)

DUTIES & RESPONSIBILITIES

The primary responsibilities as a governing body are the selection of the chief appraiser, the establishment of an appraisal office, the adoption of the operating budget for the district, and the appointment of the appraisal review board. Other responsibilities include, but are not limited to, the following:

1. To advise and support the chief appraiser in the discharge of his/her duties.
2. To require that the business affairs of the appraisal district be handled in an efficient way and that an audit of accounts be made each year by a Certified Public Accountant, and the report of that audit be made a matter of public record and open to the public.
3. To set salary schedules.
4. To require and evaluate the reports of the chief appraiser concerning the progress and financial status of the appraisal district.
5. To assist in presenting to the public the needs and progress of the appraisal district.
6. To perform the specific duties imposed upon the board of directors.