

Fannin Central
Appraisal District

Board of
Director
Policy
Manual

General Policies of the Board

Approved and Adopted: May 17, 2016

Replaces Policy Dated January 28, 2014 and Revised February 25, 2014

Summary of revisions:

Removed January from the header of each page and removed the year 2014 from all pages.

Reformatted the document in its entirety.

Changed name of Appraisal District from Fannin County Appraisal District to Fannin Central Appraisal District. Updated Property Tax Code References to reflect any legislative changes from the 2015 session.

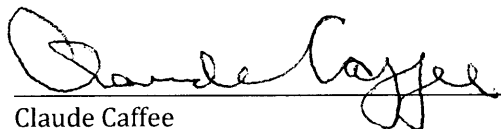
Added Board policy regarding NSF checks received by collections department for payment of property taxes.

Added Board policy regarding Open and Concealed carry of firearms during meeting conducted in accordance with the open meetings act.



Michael Evans
Chairman

Attest:



Claude Caffee
Secretary

Board of Director Policy Manual

Contents

Introduction	1
Mission Statement.....	1
Governance.....	1
Composition of the Board of Directors	1
Selection	1
Term	2
Officers of the Board.....	2
Meeting Location and Frequency.....	2
Authority of the Board	3
General Policy Letters.....	5
Chief Appraiser Selection Policy	7
Eligibility:.....	7
Selection Process:.....	7
Job Description:.....	8
Property Tax Code References:.....	9
Outside Appraisal Firm Contracts Policy.....	11
Property Tax Code Reference	11
Budget Surplus (Unencumbered Funds) Policy	13
Public Access Policy	15
Reasonable Accommodations at Board Meetings.....	15
Non-English Speaking/Sign Language Accommodation.....	15
Disabled Persons Accommodation.....	15
Complaint Resolution Policy	17
Certain Limitations on Complaints	17
Independent (Outside) Auditor Selection Policy.....	19
Property Tax Code Reference	19
Wildlife Management.....	21
Wildlife Use Regions	21
Wildlife Management Plan.....	21
Annual Report	21
Wildlife Use Requirement.....	21
Minimum Acreage Requirement	21

Board of Director Policy Manual

Taxpayer Payment Policy.....	23
Currency	23
Accepted Forms of Payment	23
Identifying information	23
Unacceptable Forms of Payment.....	23
Non-Sufficient Funds (NSF)	23
Open Carry or Concealed Carry of Firearms Policy	25
Other Board of Directors functions.....	27

Board of Director Policy Manual

Introduction

The Fannin Central Appraisal District is a political subdivision of the state. The Constitution of the State of Texas, the Texas Property Tax Code, and The Rules of the Texas comptroller's Property Tax Assistance Division govern the operation of the appraisal district.

Mission Statement

The mission of the Fannin Central Appraisal District is to discover, list and appraise property as accurately, ethically and impartially as possible in order to estimate the market value of all property within the boundaries of the district for ad valorem tax purposes. The district must make sure that each property owner is given the same consideration, information, and assistance. This will be done by administering the laws under the property tax system and operating under the standards of:

- **The Property Tax Assistance Division of the Texas State Comptroller's Office**
- **The International Association of Assessing Officers**
- **The Uniform Standards of Professional Appraisal Practice**

Governance

The appraisal district is **governed by a Board of Directors** with the primary responsibilities to:

- Establish the district's office
- Adopt its operating budget
- Contract for necessary services
- Hire the Chief Appraiser
- Appoint the Appraisal Review Board members
- Provide advice and consent to the Chief Appraiser concerning the appointment of the Agricultural Advisory Board and the Wildlife Management Use Requirement
- Approve contracts with appraisal firms selected by the Chief Appraiser to perform appraisals
- Make and adopt general policies on the operations of the district
- Biennially develop a written plan for the periodic reappraisal of the property within the district

The scope of the Policy Manual is much narrower. It brings together certain written policies that state law specifically requires and summary descriptions of how this Board fulfills other statutory requirements about which detailed written policies are not required. This Policy Manual is not a substitute for or a summary of the various manuals and guidelines for the District's day-to-day operations. Individual policies will exist for those individual situations.

Composition of the Board of Directors

Selection

The Board of Directors is comprised of five members. These members were nominated by participating taxing units and secured sufficient votes by the participating taxing units during the board election process to become a Director.

Board of Director Policy Manual

Term

Members of the Board serve two-year terms beginning each even year beginning on January 1.

Officers of the Board

The Board elects a Chairman and a secretary at its first meeting each calendar year. The Board has also opted to name a Vice-Chair.

The duties of the chairman include:

- Presiding at the board meetings;
- Appointing committee members unless otherwise instructed by the board;
- Signing Resolutions adopted/approved by the Board, along with the secretary, signing all legal instruments requiring board signature; and
- Performing legal duties as required by statute.

The duties of the Vice-Chairman include:

- Presiding at the board meetings if the Chair is absent;
- Signing Resolutions adopted/approved by the Board, along with the secretary, signing all legal instruments requiring board signature; and
- Performing legal duties as required by statute.

The duties of Secretary include:

- Presiding at meetings if the Chairman and Vice-Chairman are absent;
- Along with the chairman, signing all legal instruments requiring board signature; and
- Performing other duties as required by statute and functions as designated by the board.

If the Chairman, Vice-Chairman and secretary are absent from a meeting, the meeting must be canceled and rescheduled for lack of a quorum.

Compensation

Members receive no compensation for service on the board. They are entitled to reimbursement for actual and necessary expenses incurred in the performance of their duties as provided by the District's budget. When Board members must travel to represent the District, they are entitled to reimbursement at the rates and by the rules applicable to the District employees and set out in the District's Personnel Policy.

Meeting Location and Frequency

It is the intent of the Board of Directors to hold regularly scheduled meetings scheduled to occur on the Third Tuesday of each month at 5:30 PM. Meeting dates and times are subject to change or cancellation as warranted and directed by the Chairman. Meetings will occur at least quarterly as required by law.

The location of the meetings will be at the Fannin Central Appraisal District offices unless otherwise indicated on the posted agenda.

Authority of the Board

The Board of Directors establishes general policies in keeping with the wishes of the community and requirements of state law. The Board may exercise its authority only by majority vote with a quorum present in a properly posted meeting. An individual member may not bind the Board by any statement or action.

The Board may establish committees as needed to carry on its responsibilities. The Chairman appoints committee members to serve until successors are appointed or until the committee is disbanded. A committee acts only as an adjunct to the Board and may not take any action, which in any way usurps the power or responsibilities of the Board of Directors.

The Board does not appraise property or make decisions that affect the records for particular properties.

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General Policy Letters

This section of the Board of Director Policy Manual contains general board policy letters that address how the board will handle some of its key functions required in statute. This section may be added to or modified as deemed necessary. Any policy that has been added to or modified will include the date of the policy it supersedes and a separate signature block and attest block for the board secretary and will indicate the date of approval. Any discussion regarding these policies may be located in the meeting minutes which are kept by the Business Manager of the Appraisal District.

The General Policy Letters Section contains:

- Chief Appraiser Selection Policy**
- Private Appraisal Firm Contract Policy**
- Budget Surplus (Unencumbered Funds) Policy**
- Public Access Policy**
- Complaint Resolution Policy**
- Independent Auditor Selection Policy**
- Wildlife Management**
- Taxpayer Payment Policy**
- Open Carry and Concealed Carry of Firearms Policy**
- Other Board of Director Functions**

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Chief Appraiser Selection Policy

The Chief Appraiser is the Chief Administrator of the Appraisal District. The Chief Appraiser is appointed by and serves at the pleasure of the Board of Directors. The Chief Appraiser is entitled to compensation as provided by the budget. The Chief Appraisers compensation package is in no way linked, directly or indirectly, to the total market, appraised or taxable value of property in the appraisal district.

Should this position become vacant, the Senior Appraiser/Deputy Chief Appraiser will be immediately appointed as interim Chief Appraiser and will serve in this capacity until the Board of Directors appoints the most qualified candidate.

Eligibility:

Pursuant to Section 6.05(c) and 6.051, Texas Property Tax Code, a candidate for the position of Chief Appraiser must be certified as a Registered Professional Appraiser under Section 1151.160, Occupations Code. The Board of Directors will not entertain any applicants that do not possess this required credential.

Selection Process:

The position will be advertised through the Texas Association of Appraisal Districts and the Texas Association of Assessing Officers publications and websites for at least 30 days. Current eligible employees of the appraisal district may submit resumes during this time. Resumes will be collected by the appraisal district's Business Manager. The Chairman will call a meeting of the board to review submitted resumes and select a pool of eligible candidates to schedule interviews. The board will follow Texas Workforce Commission guidelines during the selection process. The Business Manager will notify candidates of interview dates and times. The board may hold single or multiple interviews or may repeat the process until a suitable qualified candidate is selected. Once sufficient candidates have been interviewed, the board will select the most qualified candidate. The board will notify the selectee in writing along with the proposed salary and benefits package. The selectee may accept, counter or refuse the offer. If accepted, the selectee acknowledges acceptance and fills the position on the agreed date. If the offer is countered, the board may accept the counter and amend the offer, refuse the counter and re propose the offer, refuse the counter and pull the offer completely and approach the next most qualified candidate. This process will continue until the board has filled the position.

This is one of 253 Chief Appraiser positions within the state. Although it is important to fill this vacancy as soon as possible, this position warrants a thorough review by the Board of Directors.

Board of Director Policy Manual

Job Description:

General: The appraisal district serves 26 taxing units in the appraisal of approximately 34,000 parcels with a market value of approximately \$3.5 Billion. The district is also contracted with 21 taxing units consisting of approximately 33,000 parcels to perform the assessment and collections function. The district collects and disburses approximately \$30-\$33 Million annually.

Serves as chief administrator for the appraisal office and the assessor/collector for contracted taxing units

Acts as the District's Financial Officer, Public Information Officer, Public Funds Investment Officer Records Retention Officer and Public Relations Officer

Prepares the Appraisal District Budget, presents the budget to the Board of Directors for adoption, and notifies the taxing entities of their values and allocations

Employs and compensates professional, clerical and other personnel as provided by the budget

Responsible for all expenditures from the budget and approves all purchases for the District

Responsible for administration of all personnel policies, health insurance, life insurance, retirement system, with responsibility to employ and compensate professional, clerical and other personnel as provided by the budget.

Executes all contracts for mineral and utility appraising, bank depository, etc, with Board approval

Appraises all taxable property at market value, except as otherwise provided by law

Responsible for the development and maintenance of valuations for all properties, compiling information into a records management system and for preparing appraisal roll

Administers all tax exemptions, renditions and notifies property owners of increases in property values

Responsible for submission of the appraisal records to the Appraisal Review Board and to certify the approved appraisal roll to the taxing entities

Testifies before the Appraisal Review Board on proposed values, exemptions and other disputed actions

Coordinates appeals to decisions on protest hearings by the Appraisal Review Board with legal counsel

Establishes a professional working relationship with all property owners, entities, tax agents, real estate agents and fellow employees

Conducts public education and training or informational sessions on the Property Tax System

Conducts certified regional professional continuing education for local property tax professionals

Prepares all records and agendas for the Board of Directors and carries out general policies of the board.

Oversees the preparation of all records and agendas for the Appraisal Review Board

Oversees all appraisal, collections, administration and mapping operations

Responsible for the administration of special valuations on qualified properties

Works directly with the Property Tax Assistance Division of the Texas State Comptroller's Office

Prepares financial reports and reports directly to the Board of Directors.

Minimum Requirements:

Must be currently registered as a Registered Professional Appraiser with the Texas Department of Licensing and Regulation, with demonstrated progressively increased supervisory experience. Appointee must possess the Certified Chief Appraiser designation through Texas Association of Appraisal Districts within one year of appointment. Must know and understand the Property Tax Code and be able to communicate effectively with the public. Must possess a High School Diploma or GED; should have two years college credit and or equivalent training and or experience, Bachelor Degree is preferred. Must have excellent presentation and communication skills; knowledge of appraisal and mapping software systems. Must have knowledge of open records and open meetings laws; ability to analyze difficult information and solve complex problems; a working knowledge of computers and computer software. Must be have experience with financial management and budget processes. Must be proficient in the Appraisal Process and possess knowledge in Assessment & Collections roles and functions. Must register and complete the credentialing requirements for a Registered Texas Assessor/Collector.

Property Tax Code References:

Sec. 5.042. Required Training for Chief Appraisers.

- (a) Except as provided by this section, a person may not serve as a chief appraiser for an appraisal district unless the person has completed the course of training prescribed by Section 1151.164, Occupations Code.
- (b) A person may serve in a temporary, provisional, or interim capacity as chief appraiser for a period of up to one year without completing the training required by this section.
- (c) This section does not apply to a county assessor-collector who serves as chief appraiser under Section 6.05(c).

Sec. 6.035. Restrictions on Eligibility and Conduct of Board Members and Chief Appraisers and Their Relatives.

- (a) An individual is ineligible to serve on an appraisal district board of directors and is disqualified from employment as chief appraiser if the individual: (1) is related within the second degree by consanguinity or affinity, as determined under Chapter 573, Government Code, to an individual who is engaged in the business of appraising property for compensation for use in proceedings under this title or of representing property owners for compensation in proceedings under this title in the appraisal district; or (2) owns property on which delinquent taxes have been owed to a taxing unit for more than 60 days after the date the individual knew or should have known of the delinquency unless: (A) the delinquent taxes and any penalties and interest are being paid under an installment payment agreement under Section 33.02; or (B) a suit to collect the delinquent taxes is deferred or abated under Section 33.06 or 33.065.
- (a-1) An individual is ineligible to serve on an appraisal district board of directors if the individual has engaged in the business of appraising property for compensation for use in proceedings under this title or of representing property owners for compensation in proceedings under this title in the appraisal district at any time during the preceding five years.
- (b) A member of an appraisal district board of directors or a chief appraiser commits an offense if the board member continues to hold office or the chief appraiser remains employed knowing that an individual related within the second degree by consanguinity or affinity, as determined under Chapter 573, Government Code, to the board member or chief appraiser is engaged in the business of appraising property for compensation for use in proceedings under this title or of representing property owners for compensation in proceedings under this title in the appraisal district in which the member serves or the chief appraiser is employed. An offense under this subsection is a Class B misdemeanor.
- (c) A chief appraiser commits an offense if the chief appraiser refers a person, whether gratuitously or for compensation, to another person for the purpose of obtaining an appraisal of property, whether or not the appraisal is for ad valorem tax purposes. An offense under this subsection is a Class B misdemeanor.
- (d) An appraisal performed by a chief appraiser in a private capacity or by an individual related within the second degree by consanguinity or affinity, as determined under Chapter 573, Government Code, to the chief appraiser may not be used as evidence in a protest or challenge under Chapter 41 or an appeal under Chapter 42 concerning property that is taxable in the appraisal district in which the chief appraiser is employed.

Sec. 6.05. Appraisal Office.

- (a) Except as authorized by Subsection (b) of this section, each appraisal district shall establish an appraisal office. The appraisal office must be located in the county for which the district is established. An appraisal district may establish branch appraisal offices outside the county for which the district is established.
- (b) 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.
- (c) The chief appraiser is the chief administrator of the appraisal office. Except as provided by Section 6.0501, 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. To be eligible to be appointed or serve as a chief appraiser, a person must be certified as a registered professional appraiser under Section 1151.160, Occupations Code, possess an MAI professional designation from the Appraisal Institute, or possess an Assessment Administration Specialist (AAS), Certified Assessment Evaluator (CAE), or Residential Evaluation Specialist (RES) professional designation from the International Association of Assessing Officers. A person who is eligible to be appointed or serve as a chief appraiser by having a professional designation described by this subsection must become certified as a registered professional appraiser under Section 1151.160, Occupations Code, not later than the fifth anniversary of the date the person is appointed or begins to serve as chief appraiser. A chief appraiser who is not eligible to be appointed or serve as chief appraiser may not perform an action authorized or required by law to be performed by a chief appraiser, including the preparation, certification, or submission of any part of the appraisal roll. Not later than January 1 of each year, a chief appraiser shall notify the comptroller in writing

Board of Director Policy Manual

that the chief appraiser is either eligible to be appointed or serve as the chief appraiser or not eligible to be appointed or serve as the chief appraiser.

(d) Except as provided by Section 6.0501, the chief appraiser is entitled to compensation as provided by the budget adopted by the board of directors. The chief appraiser's compensation may not be directly or indirectly linked to an increase in the total market, appraised, or taxable value of property in the appraisal district.

Except as provided by Section 6.0501, the chief appraiser may employ and compensate professional, clerical, and other personnel as provided by the budget, with the exception of a general counsel to the appraisal district.

(e) The chief appraiser may delegate authority to his employees.

(f) The chief appraiser may not employ any individual related to a member of the board of directors within the second degree by affinity or within the third degree by consanguinity, as determined under Chapter 573, Government Code. A person commits an offense if the person intentionally or knowingly violates this subsection. An offense under this subsection is a misdemeanor punishable by a fine of not less than \$100 or more than \$1,000.

(g) The chief appraiser is an officer of the appraisal district for purposes of the nepotism law, Chapter 573, Government Code. An appraisal district may not employ or contract with an individual or the spouse of an individual who is related to the chief appraiser within the first degree by consanguinity or affinity, as determined under Chapter 573, Government Code.

(h) The board of directors of an appraisal district by resolution may prescribe that specified actions of the chief appraiser relating to the finances or administration of the appraisal district are subject to the approval of the board.

(i) To ensure adherence with generally accepted appraisal practices, the board of directors of an appraisal district shall develop biennially a written plan for the periodic reappraisal of all property within the boundaries of the district according to the requirements of Section 25.18 and shall hold a public hearing to consider the proposed plan. Not later than the 10th day before the date of the hearing, the secretary of the board shall deliver to the presiding officer of the governing body of each taxing unit participating in the district a written notice of the date, time, and place for the hearing. Not later than September 15 of each even-numbered year, the board shall complete its hearings, make any amendments, and by resolution finally approve the plan. Copies of the approved plan shall be distributed to the presiding officer of the governing body of each taxing unit participating in the district and to the comptroller within 60 days of the approval date.

(j) The board of directors of an appraisal district may employ a general counsel to the district to serve at the will of the board. The general counsel shall provide counsel directly to the board and perform other duties and responsibilities as determined by the board. The general counsel is entitled to compensation as provided by the budget adopted by the board.

Sec. 6.0501. Appointment of Eligible Chief Appraiser by Comptroller.

(a) The comptroller shall appoint a person eligible to be a chief appraiser under Section 6.05(c) or a person who has previously been appointed or served as a chief appraiser to perform the duties of chief appraiser for an appraisal district whose chief appraiser is ineligible to serve.

(b) A chief appraiser appointed under this section serves until the earlier of: (1) the first anniversary of the date the comptroller appoints the chief appraiser; or

(2) the date the board of directors of the appraisal district: (A) appoints a chief appraiser under Section 6.05(c); or (B) contracts with an appraisal district or a taxing unit to perform the duties of the appraisal office for the district under Section 6.05(b).

(c) The comptroller shall determine the compensation of a chief appraiser appointed under this section. A chief appraiser appointed under this section shall determine the budget necessary for the adequate operation of the appraisal office, subject to the approval of the comptroller. The board of directors of the appraisal district shall amend the budget as necessary to compensate the appointed chief appraiser and fund the appraisal office as determined under this subsection.

(d) An appraisal district that does not appoint a chief appraiser or contract with an appraisal district or a taxing unit to perform the duties of the appraisal office by the first anniversary of the date the comptroller appoints a chief appraiser shall contract with an appraisal district or a taxing unit to perform the duties of the appraisal office or with a qualified public or private entity to perform the duties of the chief appraiser, subject to the approval of the comptroller.

Outside Appraisal Firm Contracts Policy

As outlined in the Property Tax Code, the Chief Appraiser, with the approval of the Appraisal District Board of Directors may contract with an outside appraisal firm. This firm will be used to augment or assist in the appraisal of difficult, complex and high value properties and to support the Appraisal Districts staff appraisers.

The Chief Appraiser is authorized to negotiate the terms of the contract with the Appraisal firm subject to approval by the Board. The award of the contract for Appraisal Services is exempt from the competitive bidding requirements under Chapter 252, Local Government Code as a professional service.

Property Tax Code Reference

Sec. 25.01. Preparation of Appraisal Records.

- (a) By May 15 or as soon thereafter as practicable, the chief appraiser shall prepare appraisal records listing all property that is taxable in the district and stating the appraised value of each.
- (b) The chief appraiser with the approval of the board of directors of the district may contract with a private appraisal firm to perform appraisal services for the district, subject to his approval. A contract for private appraisal services is void if the amount of compensation to be paid the private appraisal firm is contingent on the amount of or increase in appraised, assessed, or taxable value of property appraised by the appraisal firm.
- (c) A contract for appraisal services for an appraisal district is invalid if it does not provide that copies of the appraisal, together with supporting data, must be made available to the appraisal district and such appraisals and supporting data shall be public records. "Supporting data" shall not be construed to include personal notes, correspondence, working papers, thought processes, or any other matters of a privileged or proprietary nature.

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Budget Surplus (Unencumbered Funds) Policy

It is the policy of the Fannin Central Appraisal District Board of Directors to utilize a projected budget surplus as follows:

- Pay down any long term debt that exists by obligating a percentage of the anticipated surplus.
- Replenish the Contingency Reserve to maintain a balance of \$30,000.
- Buy down Texas County and District Retirement System (TCDRS) contribution rate by obligating a percentage of the anticipated surplus.
- Establish reserves as deemed necessary
- Fund required items not projected in current year budget
- Return any unobligated surplus (unencumbered funds), as identified by the outside independent auditor, to participating taxing units based on the current budget year allocation.

Any use of projected budget surpluses will be identified as a budget amendment subject to approval by participating taxing units.

The intent of this process is to reduce future and long term expenses that will ultimately be paid by the funds received from the participating taxing units.

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Public Access Policy

It is the policy of the Board of Directors to provide the public with a reasonable opportunity to address the Board on the policies and procedures of the Appraisal District, the Appraisal Review Board, or on other matters related to the jurisdiction of the Board of Directors.

At each regularly scheduled board meeting, under the agenda heading “Public Forum” the Chairman of the Board of Directors shall open the floor for public addresses to the Board. The Board may set and establish a time limit on any person in order to allow the Board to complete its business and adjourn the meeting at a reasonable time.

Reasonable Accommodations at Board Meetings

Members of the public requiring accommodations for language or a particular disability are welcome to attend board meetings of their choosing. However, the board requests the following in order to attempt to make reasonable accommodations for the individual:

Non-English Speaking/Sign Language Accommodation

A person who does not speak English or a person who communicates by American Sign Language must notify the District in writing at least seven business days before a regularly scheduled meeting that he or she desires to address the Board and is unable to provide an interpreter, the District shall make reasonable efforts to secure the services of a translator or interpreter at the meeting.

Disabled Persons Accommodation

Persons (or caregivers of persons) with physical, mental or developmental disabilities whom require additional assistance must notify the district office in writing at least seven business days before a regularly scheduled meeting. The notification should state the specific assistance required.

The guidelines for accessibility are prescribed under the Americans With Disabilities Act.

- Handicapped parking spaces have been provided as close to the entrance of the Appraisal District as possible;
- Front entrance to the building are void of steps, and use of a paved ramp/incline is available for accessibility;
- All offices of the Appraisal District are wheelchair accessible including the location for the meetings by the Board of Directors;

The Board will make every attempt to accommodate those special needs as long as they are known seven days prior to the scheduled meeting time. The Chief Appraiser will be tasked to make all special arrangements possible such as a linguist or interpreter, to be present at the meeting.

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Complaint Resolution Policy

The Board will consider written complaints regarding issues the board has the authority to resolve at each meeting. Once a written complaint is received, a separate line item will be placed on the agenda of the next regularly scheduled meetings with the heading "Receive, consider and take action to resolve Written Complaints". The board will consider, take appropriate action and the board Secretary shall notify the complainant in writing of the status and final disposition of the complaint.

In order for the Board to act, the written complaint must state explicitly the issue(s) involved in great detail, and have supporting documentation;

Board of Directors authority to resolve complaints extends to issues involving the Board of Directors, the Appraisal Review Board, or any of the following persons; a member of the Board of Directors, a member of the Appraisal Review Board, the Chief Appraiser, and any employee of the Appraisal District, and any private person or firm who, by contract, performs governmental functions or services for the Appraisal District.

Correspondence should be addressed as follows and mailed:

Chairman of the Board of Directors
Fannin Central Appraisal District
831 W. State Hwy 56
Bonham, TX 75418

Certain Limitations on Complaints

The Board **will not** consider complaints addressing any of the grounds for challenge, protest, or motion for correction of appraisal roll that are specified in Section 41.03, 41.41 and Section 25.25 respectively.

Examples include but are not limited to the following:

- Determination of Appraised Value;
- Unequal Appraisal;
- Adding or deletion of property from the Appraisal Rolls;
- Denial of exemption;
- Qualification for 1-d-1 Agricultural, Timber, or Wildlife Appraisal;
- Ownership determination;
- SITUS determinations;
- Or any other action that applies to the property tax liability.

Board deliberations concerning complaints must comply with the applicable provisions of the Texas Open Meetings Act.

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Independent (Outside) Auditor Selection Policy

It is the policy of the Fannin Central Appraisal District Board of Directors that the Board will select an: INDEPENDENT THIRD PARTY AUDITOR (Audit Firm) as the Appraisal Districts auditor for all of the required financial records.

The audit required will be performed ANNUALLY by that selected vendor, and will be contractual on a year to year basis as set forth in the State Comptroller's Board of Directors Manual.

Property Tax Code Reference

Sec. 6.063. Financial Audit.

- (a) At least once each year, the board of directors of an appraisal district shall have prepared an audit of its affairs by an independent certified public accountant or a firm of independent certified public accountants.
- (b) The report of the audit is a public record. A copy of the report shall be delivered to the presiding officer of the governing body of each taxing unit eligible to vote on the appointment of district directors, and a reasonable number of copies shall be available for inspection at the appraisal office.

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Wildlife Management

Pursuant to Property Tax Rules, Texas Administrative Code, Title 34. Public Finance, Part 1. Comptroller of Public Accounts, Chapter 9. Property Tax Administration, Subchapter G. Special Appraisal, the Board of Directors provides advice and consent to the Chief Appraiser whom, at the recommendation of the Agricultural Advisory Board has determined the following:

All property owners seeking special appraisal under the rules of this subchapter must also comply with the Fannin Central Appraisal District's Agricultural/Wildlife Management Policy Guidelines as approved by the Agricultural Advisory Board.

Wildlife Use Regions

Fannin County is geographically situated in the Blackland Praire Region identified in rule 9.2002.

Wildlife Management Plan

A Wildlife Management Plan must be submitted on the Texas Parks and Wildlife Department form by the property owner for each tract of land for which qualification for agricultural appraisal is sought based on wildlife management use.

Annual Report

The owner of each tract enrolled in wildlife management must file an annual report with the chief appraiser in order to continue receiving special appraisal under wildlife management.

Wildlife Use Requirement

Pursuant to rule 9.2005(c) (10), Blackland Praire Region, set the Percent at 94% for land enrolled in wildlife management use.

Pursuant to rule 9.2005(d) (10), Blackland Praire Region, set the Percent at 91% for land located in a wildlife management association.

Pursuant to rule 9.2005(e) (10), Blackland Praire Region, set the Percent at 91% for land in an area designated by Texas Parks and Wildlife Department as habitat for endangered species, a threatened species, or a candidate species for listing as threatened or endangered.

Minimum Acreage Requirement

The minimum acreage requirement is 12.5 acres as an individual owner, or 16.6 acres as a Wildlife Organization, Partnership or Association for each individual tract.

This policy letter complies with the Texas Administrative Code requirements for providing advice and consent to the chief appraiser whom, at the recommendation of the Agricultural Advisory Board makes determinations on Wildlife use regions and requirements. The Board of Directors also establishes the minimum acreage requirements for individual owners and wildlife management organizations, partnerships or associations.

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Taxpayer Payment Policy

Currency

It is the policy of the Board of Directors that all payments submitted to the appraisal district for the payment of property tax, information requests, tax certificates or any other service must be made in US currency. At no time will foreign currency be accepted for the payment of property tax or any other service offered by the appraisal district.

Accepted Forms of Payment

The appraisal district accepts Cash, Cashier's Check, Money Order, Branded Credit Card or Debit Card, Pre-Printed Personal or Business Checks

Identifying information

All checks presented in person must include the writer's Driver License Number (DL), Date of Birth (DOB) and Phone Number. Checks that are mailed or placed in the night drop must comply with the accepted payment section but will not be returned if the DL, DOB and Phone Number are missing. However, in all cases, the name and address must be preprinted on the check and the address must be the current address.

Unacceptable Forms of Payment

The appraisal district refuses to accept Temporary Checks, Counter Checks, Credit Card Checks or Third Party Checks.

Non-Sufficient Funds (NSF)

Funds are disbursed to the taxing units on a weekly basis in order for the taxing unit to provide necessary services. When funds are returned for NSF it limits a taxing unit's ability to provide those services. Check writers with an active NSF will be allowed a 10-day (calendar day) period to resolve the NSF. NSF issues that are not resolved in that period will be forwarded to the County Criminal District Attorney (CDA) for prosecution. Taxpayers with a record of NSF will no longer be allowed the privilege of writing a personal or corporate checks. Any future payments made by the taxpayer with an NSF on file must be made by Cash, Cashier's Check, Credit Card or Money Order. All checks returned for NSF will be charged a \$30.00 fee. Exception: During instances where it is no fault of the check writer (i.e. documented bank error), the NSF fee remains but the writer of the check retains their privileges.

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Open Carry or Concealed Carry of Firearms Policy

It is the policy of the Board of Directors to enforce the ban on open carry and concealed carry of firearms into the premises (building) during the periods of time where there are meetings conducted in accordance with the Open Meetings Act. These meetings include: Meetings of the Appraisal District Board of Directors, Meetings and Hearings conducted by the Appraisal Review Board, Meetings conducted at the call of the Chief Appraiser of the Agricultural Advisory Board. Meeting agendas must be posted at the public entrances to the appraisal district and conform to the Open Meetings Act for posting requirements. Conspicuous signs conforming to Sections 30.06 and 30.07 of the Penal Code will be posted at the entrance to the appraisal district facility during the time a posted meeting is conducted. Signs will be removed immediately following the adjournment of a posted meeting. If a person is observed carrying a firearm into the facility during a meeting that has been posted as an open meeting and the signs (30.06 & 30.07) will be asked to take the firearm out of the facility. If the possessor fails to depart, law enforcement will be summoned.

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Other Board of Directors functions

As outlined in the Property Tax Code, the Appraisal District Board of Directors will;

- Evaluate the Chief Appraiser;
- Adopt District policies;
- Assist in presenting the needs and progress of the District to the public;
- Act on policies;
- Select the Appraisal District Legal Counsel;
- Review and sign contracts as required by law;
- Perform other duties as required to govern the District as permitted by law;
- Solicit bids for a choice of financial depository every two (2) years in compliance with Section 6.09 of the Property Tax Code;
- Insure compliance with Section 6.11 and Chapter 252, Local Government Code regarding competitive bidding

