



GREGG APPRAISAL DISTRICT

**BOARD OF DIRECTOR'S
POLICY MANUAL**



FOREWORD

The Gregg County Appraisal District is a political subdivision of the State created pursuant to Subchapter A of Chapter 6 - Local Administration, of the Property Tax Code. The district's primary responsibility is the development of an appraisal roll for use by taxing units in imposing ad valorem taxes on property in the district.

The appraisal district's boundaries are the same as the county's boundaries.

The costs of district operations, as established by an annual budget, are allocated to the various participating taxing units based upon their relative tax levy.

A majority of the taxing units entitled to vote in the selection of the board of directors have the authority to veto the appraisal district's budget and any other action of the board of directors.

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BOARD OF DIRECTORS

The Gregg Appraisal District is governed by a board of five directors.

ELIGIBILITY

To be eligible to serve on the Board of Directors, an individual must be a resident of the Gregg Appraisal District and must have resided in the district for at least two years immediately preceding the date the individual takes office. An elected official or a member of the governing body of a taxing unit in the appraisal district may serve as a director. An employee of a taxing unit that participates in the Gregg Appraisal District is not eligible to serve as a director. An employee of a taxing unit that participates in the Gregg Appraisal District is not eligible to serve on the district's board of directors unless such individual is also a member of the governing body or an elected official of a taxing unit that participates in the district.

An individual is prohibited from serving on the board of directors and is disqualified from employment as chief appraiser if the individual is related to a person who is in the business of appraising property for compensation for use in proceedings or represents property owners for a fee in proceedings in the appraisal district. Relatives barred are those within the second degree by consanguinity (blood) or affinity (marriage), as determined under Article 5996h, Revised Statutes.

The chief appraiser may not employ any individual related to a member of the board of directors within the second degree by affinity as determined under Article 5996h, Revised Statutes, or within the third degree by consanguinity as determined under Article 5996h, Revised Statutes. A person commits an offense if the person intentionally or knowingly violates this subsection.

A person is ineligible to serve on the board of directors if the individual, or a business in which the individual has a substantial interest, enters into a contract with the appraisal district or a taxing unit in the district if the contract activity is governed by the code. Substantial interest is defined as the person and person's spouse having a combined ownership of at least ten percent (10%) of the voting stock or shares of a business, or the person or person's spouse is a partner, limited partner, or an officer of a business. An appraisal district is barred from contracting with a board member or a business entity in which a board member has a substantial interest. A taxing unit is prohibited from making a tax-related contract with a member of the board of directors or a business entity in which the member has a substantial interest.

TERM

Members of the board serve two-year terms beginning on January 1 of even-numbered years.

RECALL

The governing body of a taxing unit which cast any of its votes in the appointment of an individual to the board may initiate the recall of its representative. A taxing unit casting any of its votes for the board member may pass a resolution calling for the recall of that representative on the board. An election is then held among the governing bodies of those units to determine whether the member shall be recalled.

OFFICERS OF THE BOARD

The officers of the board shall consist of a chairman and secretary who shall be selected by majority vote at the regular January meeting of each year. In the event of a vacancy of office, the office is filled at the first regular meeting following the vacancy.

The duties of the chairman shall include:

- * Presiding at board meetings;**
- * Along with the secretary, signing all legal instruments requiring board signature;**
and
- * Performing legal duties as required by statute, and functions as designated by the board.**

The chairman may vote on any matter coming before the board except as prohibited by statute.

The duties of the secretary shall include:

- * Presiding at meetings in absence of the chairman;**
- * Along with the chairman, signing all legal instruments requiring board signature;**
and
- * Performing legal duties as required by statute, and functions as designated by the board.**

If both the chairman and secretary are absent from a meeting, the remaining members shall select a temporary presiding officer by majority vote.

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.

MEETINGS

All meetings of the board shall be held in the board room of the district's office facility unless

a different location is designated by board action and in the notice of meeting.

Meetings shall start promptly at the appointed hour or as soon thereafter as a quorum is present.

The regular meeting of the board shall be held the second Tuesday of everyother month beginning at 11:00 a.m. or at such other times as the Board shall set. Special meetings or emergency meetings may be called by the chairman or by a majority of members.

Notices of meetings shall be posted as required by law. No business shall be transacted at the meeting except that for which the meeting is called.

A majority of the members of the board shall constitute a quorum for transaction of business. Meetings shall be conducted in conformity to Roberts Rules of Order Revised unless otherwise directed by board policy.

The board shall have the authority to hold a closed or executive session without public admittance consistent with the requirements of law.

An agenda packet outlining the agenda and providing support information shall be prepared by the chief appraiser and mailed or delivered to the members forty-eight (48) hours before the time of the next regular meeting if possible. The packet shall include the minutes of the previous regular meeting. The minutes of the preceding meeting shall be approved by the board and signed by the secretary. The official minutes shall be kept by the chief appraiser in the office of the appraisal district.

CITIZEN PARTICIPATION [SEC. 6.04(D), (E), (F) AND (G)]

It shall be the policy of the board of directors to allow opportunities for the public to speak to the board on any issue under its jurisdiction. The agenda for the order of business for all regular meetings shall include an item to allow receipt of citizens' input on appraisal district policies and procedure.

The board of directors shall provide reasonable access to the board for a person who does not speak English or who has a physical, mental, or development disability.

The board of directors shall make available to the public and taxing jurisdictions information of public interest describing the functions of the board and procedures for filing and resolving complaints by the board.

The board of directors, at least quarterly and until final disposition of any complaint filed, shall notify the parties to the complaint the status of the complaint unless notice would jeopardize an undercover investigation.

Citizens will not be permitted to enter into discussion or debate as other agenda items are being considered by the board.

AUTHORITY OF THE BOARD

The board of directors shall establish general policies in keeping with the wishes of the community and the requirements of State law. Members of the board of directors shall exercise the authority of office only when acting as a board legally in session. The board shall not be bound by any statement or action on the part of any individual member. No individual member of the Board may exercise authority with respect to the operation of the District or services of District employees by virtue of his status as a Board Member.

The board may establish committees as needed to carry out its responsibilities. A majority vote of the members present will be required to establish a committee. The chairman shall appoint committee members.

1. ESTABLISHMENT OF AN APPRAISAL OFFICE (SECTION 6.05)

The administrative offices of the district shall be located at 4367 W. Loop 281, Longview, Texas. The board may authorize branch offices as necessary to perform its duties and serve the public.

2. APPOINTMENT OF CHIEF APPRAISER (SECTION 6.05)

The board shall appoint a chief appraiser, who will serve at the pleasure of the board. The board shall provide for an annual performance evaluation of the chief appraiser. The chief appraiser is an officer of the appraisal district for purposes of the nepotism law, Article 5996a, Revised Statutes. An appraisal district may not employ or contract with an individual or a spouse of an individual who is related to the chief appraiser within the first degree by consanguinity or affinity as determined under Article 5996h, Revised Statutes.

3. APPROVAL OF BUDGET (SECTION 6.06)

The chief appraiser, prior to June 15 of each year, shall prepare a preliminary budget and deliver copies to each board member and each participating taxing unit, with a request for their comments and recommendations.

The board shall consider and adopt the annual budget before September 15 of each year, after giving notice to the public and taxing units and conducting a public hearing as required by law.

4. ANNUAL FINANCIAL AUDIT (SECTION 6.063)

The board shall contract for an annual audit by an independent certified public accountant. A copy of the audit report shall be delivered to the presiding officers of the county, cities, and schools participating in the district.

5. DESIGNATION OF DEPOSITORY (SECTION 6.09)

The board shall solicit bids for the district depository at least once every two years and shall designate the institution(s) that offer the most favorable terms and conditions for the handling of district funds. Funds must be secured in the manner provided by law for county funds.

6. COMPETITIVE BIDDING REQUIREMENTS (SECTION 6.11)

The board may not make a contract requiring an expenditure of more than \$15,000 unless the proposed contract is submitted to competitive bidding. The board is subject to the same requirements and has the same powers regarding bidding matters as apply to a commissioners court under the Certificate of Obligation Act of 1971 (Subchapter C, Chapter 271, Local Government Code)

7. APPOINTMENT OF AGRICULTURAL ADVISORY BOARD (SECTION 6.12)

The chief appraiser, with the advice and consent of the board, shall appoint an agricultural advisory board to advise the chief appraiser on the valuation and use of agricultural and timber land.

The advisory board must consist of three or more members. One member must represent the county agricultural stabilization and conservation service. The other members must own agricultural or timber land which qualifies for productivity valuation under Article VIII, Sections 1-d or 1-d-1, of the Texas Constitution, and they must have resided in the appraisal district for a least five years. Appraisal district officers and employees are ineligible to serve. The advisory board is required to meet at least three times a year. Members will serve two-year, staggered terms and may not be compensated.

8. APPOINTMENT OF APPRAISAL REVIEW BOARD (SUBCHAPTER C OF CHAPTER 6 - LOCAL ADMINISTRATION, TAX CODE)

The appraisal review board shall consist of 9 members who serve two-year terms, five of whom shall be appointed one year and four the following year. An individual who has served for all or part of three (3) previous terms on the appraisal review board is ineligible to serve on the appraisal review board. [Sec. 6.41(c)]

The board, in its selection process, will strive for representation for all areas of the district and various taxing units to the extent possible. It will consider any other factors that will make the appraisal review board a body representative of The Gregg Appraisal District.

Appointments to the appraisal review board are made by resolution of the board of directors.

A vacancy on the appraisal review board is filled in the same manner for the unexpired portion of the term. [Sec. 6.41 (d)]

9. APPRAISAL CONTRACTS [SECTION 25.01(B) AND (C)]

The chief appraiser, with the approval of the board, may contract with private appraisal firms to perform appraisal services for the district. Appraisal services provided by each such firm are subject to the chief appraiser's approval.

10. PERIODIC REAPPRAISAL (SECTION 25.18)

The board provides that the appraised values of all real property shall be reviewed and the appraised values updated, if necessary, each year.

GENERAL POLICY FOR

PUBLIC ACCESS TO BOARD OF DIRECTORS

ADDRESSING THE BOARD

It is the policy of the board of directors to provide the public with a reasonable opportunity to address the board on the subject of the policies and procedures of the appraisal district and on any issue under the board's jurisdiction. Generally, the board's statutory duties are:

- (a) Adopting the district's annual operating budget;
- (b) Contracting for necessary services;
- (c) Hiring the chief appraiser and assigning responsibilities to the position;
- (d) Making general policy regarding the operation of the appraisal district;

(e) Appointing appraisal review board members.

At each regularly scheduled meeting, the chairman of the board shall announce that each person wishing to address the board on such policies, procedures or issues may have five (5) minutes in which to do so. The board may vote to expand any person's time for speaking. If a large number of persons wish to speak to the board, the board may vote to reduce each person's time for speaking as may be reasonably necessary to allow the board to complete its business and adjourn the meeting at a reasonable time. The board may refuse to hear any person who attempts to speak on a subject unrelated to the policies and procedures of the appraisal district. [Section 6.04(d), Tax Code.]

If a person who does not speak English or who communicates by sign language wishes to address the board at a meeting, and that person is unable to provide an interpreter, the individual should notify the Chief Appraiser in writing at least three (3) business days prior to the meeting, and earlier if possible. Upon receiving such a notice, the Chief Appraiser shall arrange to have an interpreter at the meeting. [Refer to Section 6.04(e), Tax Code.]

If a person has a disability and needs assistance to enter the appraisal district office building and board room, the individual should notify the chief appraiser in writing at least three (3) business days prior to the meeting. [Refer to Section 6.04(e), Tax Code.]

ACCESS BY DISABLED PERSONS

The chief appraiser has provided the following for disabled persons:

- a. One (1) parking place for the handicapped. Located directly in front of the entrance.**
- b. Rest rooms specially designed for the handicapped.**
- c. Access to all public areas of the district's office.**

POLICIES FOR RESOLVING COMPLAINTS

Consideration will be given to written complaints on any matter within the jurisdiction of the board of directors, except that a complaint may not be addressed to any of the grounds for challenge and protest before the appraisal review board as set out in Sections 41.03 and 41.41, Tax Code.

The board of directors will respond to written complaints about the policies and procedures of the appraisal district.

Correspondence shall be mailed to:

**Chairman, Board of Directors
Gregg County Appraisal District
4367 W. Loop 281
Longview TX 75604**

In lieu of a letter to the board the deaf who have a TDD telephone machine may call 903-238-8823 (via Relay Texas 1-800-735-2989) and have a complaint delivered to the board.

At each regularly scheduled meeting, the chief appraiser shall deliver by written or oral report the nature of complaints and the status of resolution.

The board's deliberations at its meetings with respect to complaints shall occur in open session or executive session, as authorized by the Texas Open Meetings Act, Article 6252-17, Texas Revised Civil Statutes.

At least quarterly and until final disposition of the complaint, the board shall notify the parties to the complaint of its status unless notice would jeopardize an undercover investigation. [Refer to Section 6.04(g), Tax Code.]

PUBLIC INFORMATION ABOUT THE BOARD OF DIRECTORS AND ABOUT COMPLAINTS

The Gregg Appraisal District, like other Texas appraisal districts, has two distinct boards working in conjunction with it; the board of directors and the appraisal review board.

The board of directors is the board ultimately responsible for governing the appraisal district. It consists of five (5) people selected by the taxing units for which the appraisal district appraises property; e.g., cities, school districts, and the county. The directors serve two-year terms. The board of directors is responsible for making the district's major administrative and financial decisions. The board of directors, for example, approves the district's budget and makes decisions concerning major contracts, such as the purchase or lease of the district's offices. The board of directors also selects the district's chief appraiser and the members of the appraisal review board. The board of directors, however, does not take an active roll in the appraisal of properties. Properties in the appraisal district are appraised by the chief appraiser and his staff. If a property owner has some complaint about the appraisal of his property in a particular year, he should discuss that problem with the appraisal district's staff, or file a formal protest before the appraisal review board.

The appraisal review board is responsible for hearing and resolving protests from property owners concerning appraisal of their properties. The appraisal review board's duties and a property owner's right to protest the appraisal of his property are more thoroughly explained in the pamphlet called Taxpayers' Rights, Remedies and Responsibilities available at the appraisal district's office.

While the appraisal review board considers protests about the appraisals of particular properties, the board of directors considers other types of complaints from property owners and taxing units. If a property owner has a complaint about the appraisal district which

cannot be resolved by the chief appraiser, the property owner should set that complaint out in writing addressed to the board. The board will refer the complaint to the Chief Appraiser, who will investigate the matter and report to the board at a meeting. The board will notify the property owner of the status of his complaint at least once each calendar quarter, and will notify the property owner of the final resolution of the complaint. [Refer to Section 6.04(g), Tax Code.]

DISTRICT ADMINISTRATION

The chief appraiser is the chief administrator of the appraisal office.

Appointed by the board of directors, the chief appraiser serves at the pleasure of the board and is directly accountable to the board in the discharge of duties and responsibilities. All other personnel of the appraisal office are employed by and accountable to the chief appraiser. The chief appraiser may delegate authority to his employees.

DUTIES AND RESPONSIBILITIES

The chief appraiser coordinates and implements the goals and objectives established by board policy, provisions of the Property Tax Code, and other applicable laws and rules. The chief appraiser's responsibilities include numerous statutory responsibilities related to the development of appraisal rolls and for the administration of the appraisal office. Additionally, the chief appraiser is assigned duties by the board of directors necessary for conduct of board duties and implementation of board policy. The chief appraiser shall:

- a. Establish a comprehensive program for conduct of all appraisal activities and keep the board informed on the progress of appraisal activities.

- b. Develop and implement sound administrative procedures for conduct of all district functions.**
- c. Develop and implement an effective financial management system and provide reports to the board to allow evaluation of the district's fiscal affairs.**
- d. Develop and implement an effective internal budget development system and prepare a proposed budget by June 15 of each year.**
- e. Serve as the district's spokesperson in providing information to news media, taxing units, and the general public on the operations of the appraisal district and provisions of the property tax laws.**
- f. Prepare the agenda for each board meeting, attend all meetings, and provide staff recommendations for all appropriate board actions.**
- g. In conjunction with district counsel, provide recommendations for board action on litigation.**
- h. Develop and implement a personnel management system for job assignments, evaluations, hiring, staff policy and personnel related matters.**
- i. Employ and compensate professional, clerical and other personnel as provided by the budget.**
- j. Be entitled to appeal an order of the appraisal review board determining a taxpayer protest as provided by Subchapter C, Chapter 41 of the Tax Code (Sec. 42.02).**

- k. Discharge other duties as provided by the board and/or by law.

APPRAISAL REVIEW BOARD

The appraisal review board is responsible for the local administrative hearing of taxpayer protests and taxing unit challenges. (Secs. 6.41 through 6.43)

SELECTION

Members of the appraisal review board are appointed by the board of directors.

ELIGIBILITY

To serve on the appraisal review board an individual must be a resident of the appraisal district and must have resided in the district for at least two (2) years. A member of the board of directors or an officer or employee of the State comptroller's Office, the appraisal office, or a taxing unit is ineligible to serve.

An individual is ineligible to serve if the individual is related within the second degree by consanguinity or affinity, as determined under Article 5996h, Revised Statutes, to an individual who appraises property for compensation for use in proceedings or representing property owners for compensation in proceedings in the appraisal district.

An individual is ineligible to serve if the individual or a business entity in which the individual has a substantial interest is a party to a contract with the appraisal district or with a taxing unit that participates in the appraisal district. An individual is considered as having substantial interest in a business entity if:

- a. the combined ownership of the individual and the individual's spouse is at least 10 percent of the voting stock or shares of the business entity; or

- b. the individual or the individual's spouse is a partner, limited partner, or officer of the business entity.

"Business entity" means a sole proprietorship, partnership, firm, corporation, holding company, joint-stock company, receivership, trust, or other entity recognized by law.

TERMS

Members shall serve two-year, staggered terms with terms of as close to one-half of the members as possible expiring each year. An individual who has served for all or part of three (3) previous terms on the appraisal review board is ineligible to serve on the appraisal review board.

COMPENSATION

Appraisal review board members shall be compensated as provided by the appraisal district's budget.

DUTIES AND RESPONSIBILITIES

The appraisal review board is statutorily responsible for the hearing and determination of taxpayer protests and taxing unit challenges.

The chief appraiser may delegate appraisal office staff to provide clerical assistance to the appraisal review board.

The appraisal review board shall adopt rules of procedure.

DEFINITIONS

References in this policy to "Section" are to the sections of the Texas Tax Code and references to "Articles" and "Revised Statutes" are to the Revised Statutes of the State of Texas.

CONFLICT WITH STATUTES

In the event of a conflict between the terms of this policy and a statute or code provision, the statute or code provision shall prevail.