

BOARD OF DIRECTORS

Governance of the Appraisal District is given to a board of directors. The members may not receive compensation for service on the board, but are entitled to reimbursement for actual and necessary expenses.

It is the policy of the board of directors of the Stephens County appraisal district that the board of directors and the chief appraiser shall abide by all provisions of the Texas Property Tax Code as much as possible.

Section 1. Qualifications

To be eligible to serve on the board, a person must have resided in the Stephens County Appraisal District for a least two years immediately preceding the date of taking office.

Appraisal district directors serve two-year terms. Each term begins on January 1 of an even-numbered year. All directors serve the same two year terms.

The voting taxing units elect the members of the board. These same units nominate by resolution candidates to fill a vacancy on the board.

A taxing unit may ask for the recall of any director the unit voted for in the appointment process.

Section 2. Organization

The board will follow Roberts Rules of Order.

The board must be properly sworn into office, select officers and assign them responsibilities, schedule and publicize meetings.

Section 3. Responsibilities

The board of directors shall be appointed and serve as a five member board as set forth in Texas Statute Senate Bill 621.

Specific responsibilities of the board of directors are:

- A. appoint a Chief Appraiser to serve as the chief administrative officer of the Stephens County Appraisal District;
- B. contracting with other appraisal offices taxing units, or private firms to perform appraisal functions;
- C. adopt annual budgets for the operation of the appraisal office;
- D. determine a method of financing the annual budgets cost allocation among taxing units;
- E. purchase or lease real property, as well as, construction improvements to establish the appraisal office;
- F. ensure preparation of annual audits by a certified public accountant;
- G. select a financial institution to deposit funds through bid process;
- H. entering contracts for appraisal functions and for certain expenses in excess of \$5,000 complying with the competitive bidding requirements established by law;
- I. being a necessary party to lawsuits brought by property owners concerning appraisals;
- J. approve the appointment of the Agricultural Advisory Board;
- K. appoint the members of the Appraisal Review Board and increase the size when necessary; and
- L. administer the district office in any other manner required by law and represent the public interest in all matters concerning the taxpayers of the district.

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

Section 4. Meetings

(Revised 12-28-94)

- A. "Regular Meetings". The board shall meet regularly on the second Thursday of each month at 7:30 A.M., except for August, or at such other time as the board deems necessary

- B. "Special Meetings". Special meetings may be called by the secretary of the board at request of the chairman or on written request of any two board members.
- C. "Open Meetings". Both the regular and special meeting of the board of directors shall be open to the public and to representatives of the press.
- D. "Order of Business". The regular order of business shall be the reading of the minutes, hear from anyone desiring to appear before the board for any reason, approval of invoices, report of Chief Appraiser, unfinished business and new business. Should the Board not meet in any regular meeting, two Board members shall review the budgeted expenditures, sign the checks and recommend approval of invoices at the next regular meeting. Should the Board not meet in any regular meeting or should a regular budgeted expenditure need to be paid prior to next meeting, two Board members shall review the budgeted expenditures, sign the checks and recommend approval of invoices at the next regular meeting.
- E. "Quorum". A quorum of a majority of members must be present before the board takes any official action.
- F. "Regulation". The Board of Directors may by a majority vote, make rules of procedure from time to time for the administration of these policies.
- G. "Persons Appearing Before the Board". Individuals wishing to appear before the board must request in writing to appear before the board and give the subject upon which they wish to speak five days prior to the meeting date of the board. Persons then appearing before the board will be given a reasonable time to present their subject. (Revised December, 1991)

Section 5. Access to the Board

- A. "Handling Complaints". The Board of Directors has no responsibility for setting tax rates, appraising property, adjusting appraisal, granting or denying exemptions, or any other matter directly affecting the value of property. If any member of the public wishes to file a complaint, submit comments or recommendations with the board of directors concerning the operation of the appraisal office or any other function over which the

board has responsibility, he or she may do so. Written correspondence to the chairman of the board outlining any complaint or concern should be delivered to the Chief Appraiser of the district at the appraisal district office.

The Chief Appraiser will transmit copies of all such correspondence to members of the board of directors. The issues raised in such complaints or commentary will be discussed by the board at the next scheduled public meeting, and public testimony will be invited. Pursuant to Section 6.04 (g), Texas Tax Code the board of directors shall notify the parties to any complaint concerning its status on a quarterly basis until final disposition of the matter, unless notice would jeopardize an undercover investigation.

- B. "Access for Disabled Persons". All public facilities constructed or substantially renovated with public funds after 1969 must be accessible to the physically handicapped. However, cities, counties and other public entities that lease facilities are not required to lease accessible facilities unless federal funds are used in the program taking place at the facilities. Even though this applies to SCAD, every effort will be made to provide any person access to the office, board of directors and appraisal review board, on a case by case basis.
- C. "Access to Non-English Speaking Person". The board of directors for Stephens County Appraisal District will provide a translator to help non-English speaking members of the community as the need arises.

JOB DESCRIPTIONS

TITLE: Chief Appraiser

QUALIFICATIONS: Certification as required by the Property Tax

Division with a minimum of 2 years college or experience equivalency in business management, real estate, or tax related fields.

SUPERVISOR: Board of Directors

RESPONSIBILITY: The role of the Chief Appraiser involves the coordination and administration of the appraisal district office within the framework of the philosophy and objectives established by board policy, consistent with statutes and standards of regulatory agencies, and in accordance with administrative regulations and procedures. The Chief Appraiser shall devote his time, attention, and energy to the direction and supervision of the appraisal district. By prior agreement with the board, however, the Chief Appraiser may accept remuneration for consulting services, speaking engagements, lecturing, or teaching courses.

The Chief Appraiser

..keeps the board informed on an equal basis

responds to their requests for information

..coordinates the total operation of the appraisal district office

..evaluates and recommends personnel

..prepares budget in workable, complete, understandable form

..directs the appraisal and assessment of all real and personal property in the district

..directs and rules on all exemption applications

..directs and maintains complete records as required by statutes, regulatory agencies, and district policy

..supervises work of contracted services

..directs the maintaining of maps of the district

..directs the data processing program
..directs the preparation of material required
by the board of review
..acts as mediator in valuation disputes prior
to the board of review hearings
..directs the preparation of appraisal rolls
for the taxing jurisdictions of the district
..promotes positive relations through effective
communication with the public, taxing entities and news
media
..performs other administrative services as
assigned by the board of directors.

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CHIEF APPRAISER'S DUTIES & RESPONSIBILITIES

QUALIFICATION:

- Understand Appraisal Process.
- Be able to supervise and judge work progress.
- Understand tax office procedure.
- Understand tax record system.
- Understand tax collection process.
- Understand payroll records.
- Have working knowledge of computers.
- Be Registered Professional Appraiser or working toward R.P.A. and be capable of attaining R.P.A..
- Be able to meet public and make decisions under pressure.
- Be able to accept critical comments and complaints gracefully.

ADMINISTRATIVE DUTIES & RESPONSIBILITIES:

- Executive officer of Appraisal Board.
- Prepare District budget and allocate to jurisdictions.
- Schedule and prepare agendas.
- Post meeting notices (District in 4 or more Counties, post with Secretary of State, Austin.)
- Hire and fire all employees.
- Keep all employees educated and meet requirements of B.T.P.E..
- Schedule work, determine salary, policy, retirement, insurance, and etc. of all district employees.
- Prepare valuation reports for Property Tax Division.
- Prepare records for audits. (School funding)
- Defend and explain values before Appeals Judge.
- Conduct Board of Director elections.
- Determine roll back for ag-use.
- Pro-rate tax on exempt property.

APPRAISAL RESPONSIBILITIES:

- Responsible for 100% appraised value for all property in each taxing jurisdiction within the Appraisal District.
- Complete reappraisal every 3 years.
- Prepare appraisal notices.
- Prepare estimates of value of entities.
- Review appraisal protests.
- Process all protests and litigations.
- Notify all contested values of final decision.
- Prepare, certify and deliver final appraisal rolls to each jurisdiction.
- Meet mandatory dates of Tax Calendar.
- Approve all exemptions.

TAX RECORD RESPONSIBILITIES:

- Appraisal cards with account numbers, property legal descriptions, values, and etc..
- Ag land must have market and ag-use value on card and roll.
- Ownership maps. (Must meet P.T.D. standard).
- Appraisal rolls.
- Alpha lists.
- Coding system for type property, school, city, county, hospital district, college district, water district and etc..
- All exempt property valued and listed.
- All changes in: Exemptions
 - Location
 - Addresses
 - Ownership
 - Splits
 - Description (Subdivision)
 - Value
 - Other

EXEMPTIONS:

- Ag-use applications.

Homesteads (Mandatory school).
65 and Over.
Veterans.
Disability.
Farm implements and products in hands of producer.
Old age freeze for school tax roll.
Intangible personal property.
Non-income producing personal property.
Misc. exemptions.

MISCELLANEOUS DUTIES:

Information program:
Taxpayers
News media
School Boards
City Commission
Commissioners Court
Tax Collections (optional).
Attorney General opinions.
P.T.D. guidelines and standards.
Legislative and Constitutional changes.
Board of Review orientation.
Agricultural Advisory Board.
Recommend and approve all professional appraisal contracts.

STEPHENS COUNTY APPRAISAL DISTRICT
EVALUATION – CHIEF APPRAISER

Name: _____

Date: _____

INSTRUCTIONS:

Each member of the Board shall rate the Chief Appraiser on each evaluation item. The numerical ratings must be supported by comments giving rationale and as much objective evidence as possible.

The board Chairman shall tally the scores and determine a composite board numerical average for each item. The Chief Appraiser and each Board member shall be given a copy of the Board's composite evaluation. The results shall be discussed in executive session.

Please evaluate the competency level of the Chief Appraiser based on a rating scale of 1 to 10, with 1 being an inadequate level of competency, 5 being average level of competency, and 10 being an excellent level of competency.

PLACE APPROPRIATE NUMBER IN BLANK AND WRITE COMMENTS FOR EACH EVALUATION TOPIC:

1. Goals and Objectives Board's Evaluation

- a.) Implements and maintains a continuing process _____
- b.) Develops goals and objectives for the District _____
- c.) Assists staff in development of goals _____
- d.) Maintains long- and – short-range planning process _____

COMMENTS:

2. Organization

- a.) Organizes work materials and personnel to provide maximum, efficient use _____
- b.) Makes short-range plans to accomplish needed action _____
- c.) Anticipates future needs and acts to meet those needs in an orderly way _____

COMMENTS:

3. Problem Solving

- a.) Searches for and recognizes appropriate solutions to problems _____
- b.) Perceives essentials of a problem _____

COMMENTS:

4. Leadership

- a.) Takes the lead in starting needed action _____
- b.) Makes impartial decisions _____
- c.) Makes decisions readily _____
- d.) Dependable in following through on decisions _____
- e.) Tries new approaches to situations _____

COMMENTS:

5. Relationship with Board

- a.) Prepares agenda and other meeting materials in cooperation with the Board Chairman _____
- b.) Attends and participates appropriately in all meetings of the Board _____
- c.) Keeps the Board informed on issues, needs, and operation of the Appraisal District _____
- d.) Informs Board on policies and items requiring Board action, with recommendations based on thorough study and analysis _____
- e.) Interprets and executes Board policies _____
- f.) Supports Board policy and action to the Board, staff and community _____

COMMENTS:

6. Personnel

- a.) Recruits and assigns the best available personnel in terms of their competencies _____
- b.) Develops and executes sound personnel policies and Practices _____
- c.) Develops salary schedules for all personnel within budgetary limits _____
- d.) Accepts responsibility for maintaining liaison between the Board and personnel; works toward understanding between staff and Board _____
- e.) Conducts a staff evaluation program; works with employees in a timely and constructive way to point out deficiencies and increase effectiveness _____
- f.) Accepts responsibility for personal actions and for actions of subordinates _____

COMMENTS:

7. Duties/Responsibilities

- a.) Understands and keeps informed regarding all aspects of Appraisal District operations and responsibilities _____
- b.) Oversees the administration of exemptions, renditions, valuation of all property and equalization of values in Accordance with the Property Tax Code _____
- c.) Prepares all appraisal records and presents them to the Appraisal Review Board in accordance with the Property Tax Code _____
- d.) Notifies each taxing unit of the total value within the taxing unit and of values of individual properties within the taxing unit _____
- e.) Defends values against challenges by taxing units and taxpayers before the Appraisal Review Board _____
- f.) Contracts as necessary for the appraisal of specified categories of property or for complete reappraisals of property as provided for by the Property Tax Code _____
- g.) Maintains and continues to upgrade as necessary the District's Computer services and system of maps _____

COMMENTS:

8. Business and Finance of Appraisal District

- a.) Evaluates financial needs and makes recommendations for adequate financing of the District's operations _____
- b.) Provides for appropriate involvement of entities in the development of the budget _____
- c.) Determines that funds are spent in accordance with the adopted budget _____
- d.) Determines that adequate accounting procedures are maintained and that external auditors' recommendations are implemented _____
- e.) Keeps informed on the District's office, facilities, equipment, and supplies _____
- f.) Provides adequate information to the Board on all financial matters _____

COMMENTS:

9. Communication

- a.) Speaks effectively in front of large and small groups, expressing ideas in a logical and forthright manner _____
- b.) Prepares and submits timely and accurate reports required by the Board _____
- c.) Responds to questions and requests; actively listens to a conversation or discussion; shares information openly and frequently _____
- d.) Establishes and maintains an effective system of communications with staff, Board, entities, and public _____

COMMENTS:

10. Relationship with Community

- a.) Develops cooperative relationships with taxpayers and other _____
- b.) Develops cooperative relationships with news media _____
- c.) Works effectively with the public and private agencies that come into contact with the Appraisal District _____

COMMENTS:

11. Development

- a.) Maintains professional development by reading course work, conference attendance, professional activities, and visiting other districts _____
- b.) Supports and encourages development of staff and Board through in-service education and other programs of professional development _____

COMMENTS:

12. Personal Attributes

- a.) Maintains the health and energy necessary to meet the Responsibility of the position _____
- b.) Maintains neat appearance and is well groomed _____

COMMENTS:

SUMMARY

What are three strongest areas of the Chief Appraiser's performance during the past year?

- 1. _____
- 2. _____
- 3. _____

What are the three areas most in need of improvement during the coming year?

- 1. _____
- 2. _____
- 3. _____

SUMMARY COMMENTS:

_____, Chairperson
Board of Directors

_____, Secretary
Board of Directors

RECEIVED BY: _____
Sherry Duggan, Chief Appraiser