

**WILLACY COUNTY APPRAISAL DISTRICT "WCAD"**  
**BOARD OF DIRECTORS "BOD"**  
**MANUAL**

rev: February 11<sup>th</sup>, 2002

The following manual is a guideline to the operations of the WCAD "BOD". The WCAD Board of Directors "BOD" has approved an Employee Policy manual to set forth the personnel policy procedures. The WCAD Appraisal Review Board "ARB" has approved the Protest Procedures Guidelines. If any conflict should exist in this manual or any WCAD manual with any existing State or Federal statutes, the statutes will prevail. Where the Property Tax Code "PTC" is quoted it is only a subsection of the entire section. Please consult the entire section for complete information on the subject. The chief appraiser and the BOD bear the responsibility of ensuring that the appraisal district conducts its operations in a fair and efficient manner. The BOD has limited authority over appraisals. However, the BOD may through its policy-making power adopt policies outlining the chief appraiser's authority. Appraisal records and information maintained for WCAD are generally open to public inspection (Open Records Act, Chapter 552, Government Code)

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# WCAD Board of Director Manual

I) **ELIGIBILITY QUALIFICATIONS:** Property Tax Code "PTC" , Section 6.03(a)

To be eligible to serve on the board of directors, an individual other than a county assessor-collector serving as a nonvoting director must be a resident of the district and must have resided in the district for at least two years immediately preceding the date the individual 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. An employee of a taxing unit that participates in the district is not eligible to serve on the board unless the individual is also a member of the governing body or an elected official of a taxing unit that participates in the district.

6.035 (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 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.

6.036(a) An individual is not eligible to be appointed to or to serve on the board of directors of an appraisal district if the individual or a business entity in which the individual has a substantial interest is a party to a contract with:

(1) the appraisal district; or

(2) a taxing unit that participates in the appraisal district, if the contract relates to the performance of an activity governed by this title.

BOD may not receive a salary, per diem or other compensation for serving on the board, but may be reimbursed for reasonable expenses incurred in the performance of their duties if such reimbursement is included in the budget.

II) **METHOD OF SELECTION:** PTC, Section 6.03(c) (e), 6.034

Members of the board of directors other than a county assessor-collector serving as a nonvoting director are appointed by vote of the governing bodies of the incorporated cities and towns, the school districts, and, if entitled to vote, the conservation and reclamation districts that participate in the district and of the county.

The taxing units participating in an appraisal district may provide that the terms of the appointed members of the board of directors be staggered if the governing bodies of at least three-fourths of the taxing units that are entitled to vote on the appointment of board members adopt resolutions providing for the staggered terms.

III) **TERM OF OFFICE:** PTC, Section 6.03(b); section 6.034(a)

Members of the board of directors other than a county assessor-collector serving as a nonvoting director serve two-year terms beginning on January 1 of even-numbered years.

IV) **FILLING VACANCIES:** PTC. Section 6.03(l)

If a vacancy occurs on the board of directors other than a vacancy in the position held by a county assessor-collector serving as a nonvoting director, 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 board of directors shall elect by majority votes of its members one of the nominees to fill the vacancy.

V) **CREATING NEW BOARD POSITIONS:** PTC Section 6.031(a)

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.

VI) **REMOVAL OF DIRECTORS FROM OFFICE;** PTC, Section 6.033(a)

The governing body of a taxing unit may call for the recall of a member of the board of directors of an appraisal district appointed under Section 6.03 of this code for whom the unit cast any of its votes in the appointment of the board. The call must be in the form of a resolution, be filed with the chief appraiser of the appraisal district, and state that the unit is calling for the recall of the member.

VII) The **Powers and Duties** of the WCAD BOD are as follows:

The primary duties or responsibilities of the BOD is to establish an appraisal district office, adopt the annual appraisal district budget, contract for necessary services required by the appraisal district, hire a chief appraiser, in a county with a population over 125,000 hire a liaison officer of the appraisal district, appoint an appraisal review board "ARB" and make general policy on the operation of the appraisal district.

a) **STATEMENT OF STATUTORY PURPOSE:** PTC, Section 6.01(b)

The district is responsible for appraising property in the district for ad valorem tax purposes of each taxing unit that imposes ad valorem taxes on property in the district. WCAD has determined that the chief appraiser shall appraise all structures as of the percentage of completion on January 1<sup>st</sup> of that year regardless of the percentage.

b) **ESTABLISH AN APPRAISAL OFFICE:** PTC, Section 6.04(a)

Except as authorized by Subsection (b) of this section, each appraisal district shall establish an appraisal office.

c) **DESIGNATING A CHIEF APPRAISER:** PTC, Section 6.05(c)(d)(e)(f)

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.

The chief appraiser may employ and compensate professional, clerical, and other personnel as provided by the budget. The chief appraiser may delegate authority to appraisal district employees.

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.

PTC, Section 25.01 (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.

State law requires that individuals in the property tax field be competent and accountable through a program of registration and certification. Law mandates the following persons must register with the BTPE (a) all chief appraisers, appraisal supervisors and assistants, property tax appraisers, appraisal engineers, and other persons with authority to recommend or certify appraised values to the "ARB"; (b) tax assessor / collector ...; (c) personal engaged in appraisal of real or personal property for ad valorem tax purposes for an appraisal district or a taxing unit. A new registrant has five (5) years to reach certification. Individuals who attain the certification must be recertified every five (5) years and continue working in the appraisal field. The Board of Tax professional Examiners "BTPE" was established in 1983 (Art 8885, Texas Revised Civil Statutes).

PTC, Section 5.04(b) An appraisal district shall reimburse an employee of the appraisal office for all actual and necessary expenses, tuition and other fees, and costs of materials incurred in attending, with approval of the chief appraiser, a course or training program sponsored or approved by the Board of Tax Professional Examiners.

d) **TAXPAYER LIAISON OFFICER:** PTC, Section 6.052(a)(b)

The board of directors for an appraisal district created for a county with a population of more than 80,000 shall appoint a taxpayer liaison officer who shall serve at the pleasure of the board.

The taxpayer liaison officer may provide information and materials designed to assist property owners in understanding the appraisal process, protest procedures, and related matters.

e) **AGRICULTURAL APPRAISAL ADVISORY BOARD:** PTC, Section 6.12

(a) The Chief Appraiser of each appraisal district shall appoint, with the advice and consent of the board of directors, and agricultural advisory board composed of three or more members as determined by the board.

(b) One of the agricultural advisory board members must be a representative of the county agricultural stabilization and conservation service, and the remainder of the members must be landowners of the district whose land qualifies for appraisal under Subchapter C, D, E or H Chapter 23, and who have been residents of the district for at least five years.

(c) Members of the board serve for staggered terms of two years. In making the initial appointments of members of the agricultural advisory board the chief appraiser shall appoint for a term of one year one-half of the members, or if the number of members is an odd number, one fewer than a majority of membership.

(d) The board shall meet at the call of the chief appraiser at least three (3) times a year.

(e) An employee or officer of an appraisal district may not be appointed and may not serve as a member of the agricultural advisory board.

(f) A member of the agricultural advisory board is not entitled to compensation.

(g) The board shall advise the chief appraiser on the valuation and use of land that may be designated for agricultural use or that may be open space agricultural or timberland within the district.

Add by 1989 Tex. Laws, p. 1224, Ch 274, Sec. 1.

f) **APPRAISAL REVIEW BOARD "ARB":** PTC, Section 6.41; PTC, Sec. 6.412

(c) 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.

(d) Members of the appraisal review 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.

(e) Members of the board hold office for terms of two years beginning January

ARB Auxiliary members (PTC, Section 6.411) (a) **Repealed** by SB 650, 77th Leg., eff. Jan. 2, 2002. ~~The board of directors of an appraisal district may appoint auxiliary members to hear taxpayer protests before the appraisal review board and to assist the board in performing its other duties. (d) An auxiliary member may not vote in a determination made the board, may not serve as chairman or secretary of the board, and is not included in determining what constitutes a quorum of the board or whether a quorum is present at any meeting of the board. (e) An auxiliary member is entitled to make a recommendation to the board in a protest heard by the member but is not entitled to vote on the determination of the protest by the board.~~

PTC, Section 5.041(b) A member of the appraisal review board established for an appraisal district must complete the course established under Subsection (a).

A copy of the ARB minutes is to be supplied to the BOD for information purposes, in a timely manner. (PTC, Section 25.25 (b) Before the 10th day after the end of each calendar quarter, the chief appraiser shall submit to the appraisal review board and to the board of directors of the appraisal district a written report of each change...

g) **REAPPRAISAL SCHEDULE:** PTC, Section 25.18

(a) Each appraisal office shall implement a plan for periodic reappraisal of property to update appraised values.

(b) The plan shall provide for reappraisal of all real property in the district at least once every three years.

**h) PREPARING AND PUBLISHING AN ANNUAL BUDGET:** PTC, Section 6.06(a)(d)

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.

The board shall complete its hearings, make any amendments to the proposed budget it desires, and finally approve a budget before September 15.

**i) FINANCING THE COST OF OPERATING WCAD:** PTC, Section 6.6(d)(e)(i)

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.

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.

The fiscal year of WCAD is the calendar year.

**j) DESIGNATING A DISTRICT DEPOSITORY:** PTC, Section 6.09(b)(c)(d)

(b) 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.

(c) The board shall solicit bids to be designated as depository for the district at least once in each two-year period.

(d) 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 of counties.

**k) COMPETITIVE BIDDING PROCEDURES:** PTC, Section 6.05(g); Section 6.11(a)

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.

The board of directors of an appraisal district may not make a contract requiring an expenditure of more than \$15,000 unless the proposed contract is submitted to competitive bidding.



The Texas constitution prohibits political subdivisions from incurring a debt or creating an enforceable contractual obligation that binds future years' revenues. The district must include a "funding out" clause in such a contract. A contract may extend beyond the term of the present board if it includes a ratification clause conditioning the contract upon acceptance by a later board.

Hiring an attorney, contracting with a chief appraiser or an appraisal firm for appraisal services is a contract for professional services therefore competitive bidding requirements do not need to be followed.

l) **DISAPPROVAL OF BOARD ACTION:** PTC, Section 6.10

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.

m) **APPOINTMENT OF RECORDS MANAGEMENT OFFICER:** PTC, Section 6.13

The preservation, microfilming, destruction, or other disposition of the records of each appraisal district is subject to the requirements of Subtitle C, Title 6, Local Government Code, and rules adopted under that subtitle.

n) **APPOINTMENT OF AMERICANS WITH DISABILITIES OFFICER:**

o) **OPEN RECORDS:** (PTC, Section 22.27 and 23.45)

WCAD is defined as a "governmental body" within the meaning of Chapter 552, Section 552.003, Texas Government code ("Public Information Act"), and thus the records maintained by it are considered "public information" as defined and ad excepted therein. The exceptions are set forth in Sections 552.101et.seq.

p) **RECORD SYSTEM:** Comptroller rule 9.3003

An appraisal district is required to develop and maintain a uniform tax record system which must contain (a) appraisal cards; (b) maps; (c) rendition forms; (e) report of decreased value forms; (f) appraisal records of all property *{Record Retention dictates an appraisal district shall retain current plus 4 years}*; (g) alphabetical index of property owners; (h) partial and absolute exemption lists and (i) list of properties receiving appraisal as open-space (1d1), agricultural use (1d), recreational park and scenic land and public access airports.

VIII) **CONDUCTING A BOARD MEETING:** PTC, Section 6.04

The Texas Constitution requires each director to sign a notarized statement and take an oath of office before the beginning of each term. *{note: see last page}* **Repealed** 2002 ~~The affirmation shall be filed with the Secretary of State before taking the oath of office.~~



- (a) 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, *vice-chairman* and a secretary.
- (b) The board may meet at any time at the call of the chairman or as provided by board rule but may not meet less often than once each calendar quarter.
- (c) 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.
- (d) The board shall develop and implement policies that provide the public with reasonable opportunity to appear before the board to speak on any issue under the jurisdiction of the board. Reasonable time (*5 minutes*) shall be provided during each board meeting for public comment on appraisal district and appraisal review board policies and procedures, and a report from the taxpayer liaison officer if Section 6.052 requires one.
- (e) The board shall prepare and maintain a written plan that describes how a person who does not speak English or who has a physical, mental, or developmental disability may be provided reasonable access to the board.
- (f) The board shall prepare information of public interest describing the functions of the board and the board's procedures by which complaints are filed with and resolved by the board. The board shall make the information available to the public and the appropriate taxing jurisdictions.
- (g) If a written complaint is filed with the board that the board has authority to resolve, the board, at least quarterly and until final disposition of the complaint, shall notify the parties to the complaint of the status of the complaint unless notice would jeopardize an undercover investigation.
- h.) Meetings shall be open to the public in accordance with Chapter 551, Texas Government Code (Open Meetings Act).
- i.) An agenda shall be posted a minimum of 72 hours prior to each meeting at the Willacy County courthouse and on the WCAD office front door.
- j.) The WCAD official agenda shall have the date, time, place and a listing of the subjects to be discussed at the meeting in accordance with the VTCS, article 6252-17.
- k.) An executive or closed session shall be held with the advise of legal counsel to be in compliance with the law. Executive sessions shall be held only in compliance with Sections 551.071 – 551.104, Texas Government Code, for such matters as seeking legal counsel for deliberation regarding real property, deliberation regarding prospective gifts, deliberation regarding personal matters or deliberation regarding security devises or investigation. All action shall be made in open session even though a "certified agenda" or tape shall be made of each closed session .

WCAD BOD meetings will follow Roberts Rules Order Revised.

IX.) The **METHODS OF OPERATION** of the WCAD BOD is as follows:

a) **REGULAR MEETINGS:**

*DATE:* The regular meeting of WCAD BOD shall be held on the second (2<sup>nd</sup>) Monday of each calendar month unless the chairman with the approval of the BOD designates another date.

*PLACE:* The regular meeting place of WCAD shall be at the Willacy County Appraisal District office, unless otherwise specified by the chairman and with the approval of the Board of Directors.

*TIME:* The regular meeting will commence at 5:30pm, unless otherwise specified by the chairman and with the approval of the WCAD BOD.

No business shall be transacted at any WCAD meeting which does not come within the purpose or purposes set forth in the WCAD agenda of the meeting.

A quorum of the WCAD BOD shall consist of a majority of its membership, excluding the nonvoting member. The BOD is comprised of five (5) directors and the County Tax Assessor Collector as a nonvoting member unless elected to serve as a member. Therefore three (3) makes a quorum.

The chairman shall vote only in the case of a tie or a roll call vote even though they reserve the right to make or second a motion. Any member may call for a roll call vote.

b.) **SPECIAL MEETINGS / CALLED MEETINGS OR EMERGENCY MEETINGS:**

Special or called meetings of the WCAD BOD shall be called by the chairman when, in the opinion of the chairman it is necessary, or when requested by a majority of the WCAD board members (three, 3).

Emergency meetings of WCAD BOD shall be called by the chairman of the board when and only when it is a threat to public health and safety or to a reasonably unforeseeable situation demanding immediate action.

c.) **ORDER OF BUSINESS:**

The following shall be the order of business at all meetings, only agenda items may be considered:

a) Call to order

b) Invocation

c) Public Comment Period (*5 minutes*)

d) WCAD Reports:

Financial report (consisting of a balance sheet, income statement, bank reconciliation, investment report, accounts receivable and trial balance)

- e) Chief Appraiser report(s)  
Staff (time sheets, etc.); Appraisal (field work, data entry, etc.); Lawsuit update information (if applicable) and ARB minutes (if applicable)
- f) WCAD Board Action Items (*Approval / Denial or Tabled*)  
Minutes  
Expenditures  
Other matters for consideration as a separate and individual agenda item
- g) Adjourn

d.) **AGENDA:**

The agenda for the WCAD BOD meetings shall be prepared or by the chief appraiser or the designated employee. All board members shall call at least three (3) days prior to the posting of an agenda if they have anything to be placed on the agenda. Agendas shall be posted a minimum of seventy two (72) hours before the meeting. Agendas are not permanent record of WCAD and will be destroyed after two (2) years as per Local Government Records Act.

e.) **MINUTES:**

Copies of the minutes of the previous meeting(s) shall be included in the mailing and unless corrections are offered at the following meeting, they shall be approved as though formally read. The chairman and the secretary are authorized to sign the minutes as the official record of the WCAD BOD. The official minutes shall be made available to any citizen desiring to examine them during regular business hours. Copies may be obtained. Minutes are permanent record of WCAD as per Local Government Records Act.

f.) **PARLIAMENTARY PROCEDURES:**

In all deliberation not covered by this policy manual parliamentary procedures shall govern applying Robert's Rules of Order, Revised.

g.) **FINANCIAL AUDIT: PTC, Section 6.063**

(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.

h.) **OPERATIONAL COMPLAINT PROCEDURES:**

a) State the complaint or grievance at the public comment section during a WCAD BOD meeting pursuant to the State of Texas, Property Tax Code, Section 6.04(d...g).

b) After the presentation is made and filed in writing, and it is to the wishes of a quorum of the WCAD BOD, the Chairman may order the item placed on the next agenda as a line item.

If an executive session is deemed necessary by the WCAD BOD, after the public comment, it will be stated on a following agenda in accordance with the Roberts of Rules of Order, revised and under the strict guidance of counsel.

i.) **PRESS RELEASES:**

It is in the best interest of the public and the appraisal district to allow the chief appraiser to make official statements on behalf of the appraisal district or to summarize the appraisal district responsibilities, authority or policies. Therefore press releases or other official statements of the appraisal district should be made only by the Chief Appraiser under the guidance and with the approval of the Board of Directors

j.) **PERFORMANCE AUDIT:** PTC, Section 5.10(a), 5.102(a)

The comptroller shall conduct an annual study in each appraisal district to determine the degree of uniformity of and the median level of appraisals by the appraisal district within each major category of property. The comptroller shall review the appraisal standards, procedures, and methodology used by each appraisal district to determine compliance with generally accepted appraisal standards and practices.

***OATH OF OFFICE AND AFFIRMATION:***

"I, \_\_\_\_\_, do solemnly swear (or affirm) that I have not directly or indirectly paid, offered, or promised to pay, contributed, or promised to contribute any money, or valuable thing or promised any public office or employment, as a reward to secure my appointment or the confirmation thereof, so help me God."

"I, \_\_\_\_\_ do swear (or affirm) that I will faithfully execute the duties of the office of member of the board of directors of the Willacy County Appraisal District of the State of Texas, and will to the best of my ability preserve, protect and defend the constitution and laws of the United States and of this state, so help me God."

These official documents will remain part of WCAD record of file till superceded plus five (5) years.