



Chapter I Administration



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Section 1

General Provisions

Section 6.01 of the Property Tax Code authorizes the establishment of an appraisal district in each county in Texas. The tax reform bill that established appraisal districts was passed by the State Legislature and was approved by the Texas voters authorizing the constitutional amendment in 1979.

Appraisal districts were established to end the duplication of services by the tax offices. They are responsible for the appraisal and certification of all real, personal, mineral and utility property in each district as well as the administration of all exemptions and special use valuations. The appraisal district is also responsible for printing appraisal notices, appraisal rolls and any other printing that might be requested by the taxing jurisdictions and the general public. It is only responsible for valuation of property, not the amount of taxes levied by any of the taxing entities.

The appraisal district is a political subdivision of the state, and is governed by a board of directors appointed by the taxing units participating in the district. It receives its funding from those taxing units as well.

The Freestone Central Appraisal District is comprised of and supported by fifteen taxing entities:

- Freestone County
- City of Fairfield
- City of Streetman
- City of Teague
- City of Wortham
- Fairfield ISD (part in Navarro CAD)
- Dew ISD
- Teague ISD
- Wortham ISD (part in Limestone and Navarro CADs)
- Fairfield Hospital District (part in Navarro CAD)
- Teague Hospital District
- Buffalo ISD (part in Leon CAD)
- Oakwood ISD (part in Leon CAD)
- Corsicana ISD (part in Navarro CAD)
- Mexia ISD (part in Limestone CAD)

1.01 Mission

The mission of Freestone 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 taxpayer is given the same consideration, information and assistance as the next. 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 (PTAD), the International Association of Assessing Officers (IAAO), and the Uniform Standards of Professional Appraisal Practice (USPAP).

1.02 Organizational Structure

The District is operated under the direction of a governing body known as the Appraisal District Board of Directors.

The Board adopts policies and sets rules and regulations for the operation of the District.

The policies, rules, and regulations are implemented by the Chief Appraiser who is appointed by the Board to administer the business of the District. The duties of the Chief Appraiser are set out in State Law (Chapter 6, Texas Property Code) and in Chapter 1, Section 5.00 of the FCAD Official Policies which provide that he/she is responsible for the administration and staffing of the District.

The district board is directly responsible to the taxing jurisdictions within the county for the manner in which the District is administered. The board appoints the Chief Appraiser and may remove him/her at any time he/she fails to execute duties or is no longer qualified to serve under State law.

1.03 Delegation of Duties

As the administrator of the appraisal district, the Chief Appraiser is responsible for staffing the district with adequate personnel to perform its appraisal duties under the provisions of:

- Texas laws,
- Rules adopted by the Property Tax Assistance Division of the Texas State Comptroller of Public Accounts (PTAD),
- The professional standards adopted by the Appraisal Foundation's Uniform Standard Professional Appraisal Practices (USPAP), and

*An
Organizational
Chart
of the district's
administration
is attached as
Addendum 1.*

- The professional standards adopted by the International Association of Assessing Officers (IAAO)
- Staff appraisers will be persons who are licensed (or who are currently working toward licensing) as Registered Professional Appraisers (RPAs). All appraisal activities will be supervised under the guidance of staff appraisers with the assistance of support staff.

The Chief Appraiser will classify employees into one or more of four categories:

- Administrative staff that supervises the general operations of the district,
- Department supervisors that supervise groups of employees based upon departmental responsibilities,
- Professional staff that includes persons who hold a professional license or job specific skill, and
- Support staff that performs duties assigned by someone in one of the other categories.

Department supervisors will be responsible for the activities assigned to their department.

Staff appraisers will be persons who are licensed Registered Professional Appraisers (RPAs), or who agree to become licensed as RPAs while employed by the district.

All appraisal activities will be performed under the guidance of staff appraisers with the assistance of support staff.

General job descriptions for each employment position within the district are created and maintained by the Chief Appraiser. Job Descriptions are a part of FCAD Official Policies, Chapter II Personnel Policies.

1.04 Conflicts of Interests

Officials of the district are required to file conflict of interest statements within seven days of becoming aware of a potential conflict, as provided in *FCAD Official Policies, Chapter I, Sections 2.16, 3.07(d), and 5.03; Chapter II, Section 8.20; and Chapter III, Section 12.04.*

1.05 Handguns

Persons with a current permit to carry handguns, issued by the state, will be permitted to exercise this right during regular business hours with the exception of during public meetings of the board of directors, appraisal review board, and agricultural advisory board; or, during informal meetings with staff to discuss or settle appraisal disputes.

Section 2

Board of Directors

The Board of Directors is the governing body of the appraisal district. In accordance with Section 6.03(a) of the Property Tax Code, five members are appointed by the taxing units that participate in the district excepting the two special districts (Fairfield and Teague Hospital Districts).

When not appointed by the taxing units participating in the district, the sixth member of the board is the county assessor-collector who serves in an ex officio capacity.

Members of the Board of Directors for 2018-2019 are:

- *Teresa Duke, Chairman*
- *Craig Dunlap, Secretary*
- *Lovie Whyte*
- *Brownie Utley*
- *Sid Fryer, and*
- *Lisa Foree, ex officio*

2.01 Powers & Duties

The board of directors has the following **primary responsibilities:**

- Establish the appraisal district's appraisal office;
- Adopt the appraisal district's annual operating budget;
- Contract for necessary services;
- Hire a chief appraiser
- Appoint appraisal review board members; and
- Make general policy on the appraisal district's operation.

Statutory Functions of the Board, according to Chapter 6 of the Property Tax Code, include the duties to:

- Establish an appraisal office in the county. Section 6.05(a)
- Approve or disapprove an interlocal contract providing for the operation of a consolidated appraisal district for two or more adjoining appraisal districts. Section 6.02(b)
- Be responsible for notifying all taxing units of a vacancy on the board and for selecting a replacement from nominees submitted. Section 6.03(l)
- Change the number of directors or method of selecting directors, or both, if all voting units agree. Section 6.031(a)
- Elect from its members a chair and secretary at its first meeting of the calendar year. Section 6.04(a)
- Contract with another appraisal office or taxing unit in the district to perform the appraisal district's duties. Section 6.05(b)
- Appoint the chief appraiser. Section 6.05(c)
- Conduct an annual performance evaluation on the Chief Appraiser.
- Provide certain written policies. Section 6.04(d), (e), (f) and (g)
- Adopt an annual budget before September 15, after holding a public hearing and meeting all requirements of the Property Tax Code. Section 6.06(b)
- Give public notice of the budget and budget hearing by publishing a budget summary in a newspaper of general circulation in the appraisal district at least 10 days before the public hearing on the budget. Section 6.062(a)
- Amend the approved operating budget after giving notice to taxing units. Section 6.06(c)
- Adopt a new budget within 30 days after its budget is disapproved by the taxing units. Section 6.06(b)
- Authorize the chief appraiser to disburse appraisal district funds. Section 6.06(f)
- Through the chief appraiser, refund any unencumbered surplus of taxing unit funds paid in during the year by crediting each taxing unit's budget allocations for the next fiscal year. If a taxing unit that participated in the appraisal district in the prior year is not participating in the district in the year a surplus is to be allocated, the board must refund the proportionate surplus amount to the taxing unit within 150 days after the end of the fiscal year. Section 6.06(j)
- Give its advice and consent to the chief appraiser's appointments to the agricultural advisory board. Section 6.12(a)
- Comply with records retention laws for the preservation, microfilming, destruction or other disposition of records. Section 6.13
- Change its fiscal year if three-fourths of the taxing units agree. Section 6.06(i)
- Adopt staggered terms if three-fourths of the taxing units agree. Section 6.034(a)
- Agree with taxing unit's governing body to an estimated budget allocation for new taxing units. Section 6.06(h)
- Change the appraisal district's method of financing if it chooses with the consent of all taxing units. Section 6.061(a)
- Designate the district depository at least once every two years. Section 6.09(c)
- Receive taxing units' resolutions disapproving board actions. Section 6.10
- Follow competitive bidding procedures for contracts requiring expenditure of more than \$15,000. Section 6.11(a)
- Contract to assess or collect taxes through the Interlocal Cooperation Act, with the governing body of a taxing unit. Section 6.24(a)
- Appoint appraisal review board members and may change the number of appraisal review board members. Section 6.41(b) and (d)
- Adopt and implement a policy for the temporary replacement of an appraisal review board member. Section 41.66(g)
- Approve contracts with private appraisal firms to perform appraisal services, subject to approval by the chief appraiser. Section 25.01(b)
- By September 15 of even numbered years, conduct a public hearing before adopting a reappraisal plan which outlines the district's scheduled activities over the biennial period. Section 6.05 (i)
- Purchase or lease real property or construct improvements necessary to establish an appraisal office if approved by three-fourths of the voting taxing units. Section 6.051(a)

- Convey real property owned by the district if approved by three-fourths of the voting taxing units and the proceeds are apportioned to the units according to the taxing unit's budget allocation. Section 6.051(c)
- Have an annual financial audit conducted by an independent certified public accountant and deliver a copy of the audit to each voting taxing unit. Section 6.063
- By resolution, prescribe that particular actions of the chief appraiser concerning appraisal district finances or administration are subject to board approval. Section 6.06(f)
- Approve the chief appraiser's request to appeal an appraisal review board order to district court. Section 42.02
- Be sued by the taxing units to compel the district to comply with the provisions of the Property Tax Code, Comptroller rules or other applicable law. Section 43.01
- Not be related within the second degree of consanguinity (blood) or affinity (marriage) to the following persons:
 - an appraiser who appraises property for use in the appraisal district's appraisal review board proceeding, or;
 - a tax representative who represents taxpayers for compensation before the appraisal district's appraisal review board.
- Not acted as a tax consultant or worked appraising property in the district within the past three years.

A director who continues to serve knowing he or she is related in this manner to an appraiser or tax representative commits a Class B misdemeanor.

A director who is related to an appraisal district employee within the second degree by affinity or within the third degree by consanguinity may not serve as long as the relative remains employed by the appraisal district.

2.02 Eligibility & Qualifications

To be eligible to serve on the board, a person must:

- Have resided in the appraisal district for at least two years immediately preceding the date of taking office. (The county TAC does not have to meet the residency requirements for serving as a nonvoting director. The county TAC, however, is ineligible to serve as a nonvoting or voting director if the county TAC also serves as the CAD's chief appraiser. The county TAC is ineligible to serve as a nonvoting director if the county has contracted for the assessment and collection of county taxes with another taxing unit or with the CAD.)
- Not be an employee of a taxing unit that participates in the appraisal district. However, an elected official or member of the governing body of a participating taxing unit may serve.
- Not own property on which delinquent property taxes have been owed for more than 60 days, after the date the person knew or should have known of the delinquency. (This disqualification does not apply if the person is paying the delinquent taxes under an installment payment agreement or has deferred or abated a suit to collect the delinquent taxes.)

2.03 Method of Selection

Directors are nominated and selected by the governing bodies of voting taxing units in the appraisal district. Voting taxing units for all appraisal districts are the county, cities and towns and school districts participating in the district. Special districts, such as hospital districts, rural fire prevention districts and junior college districts do not vote to select directors.

The Tax Code provides that the county TAC will serve on the appraisal district board of directors. The county TAC automatically will serve as a nonvoting district director, if the county TAC is not appointed to the board of directors under the regular process. (If a taxing unit, such as the county commissioner's court, appoints the county TAC to the appraisal district board, then the county TAC serves as a voting member.)

Tax Code Section 6.03 establishes the selection process for appraisal district directors. This process is not an "election" governed by the Texas Election Code, but an independent procedure unique to the property tax system.

Before October 1 of odd numbered years, the chief appraiser calculates the number of votes for each taxing unit. The number of votes allocated to a voting unit is based on the ratio of its tax levy in the preceding year to the total tax levy of all voting

units. To determine the votes, the chief appraiser must:

- Divide the amount of the preceding year's property taxes imposed by each unit by the total amount of preceding year's property taxes imposed by all voting units.
- Multiply the quotient in No. 1 by 1,000 and round to the nearest whole number.
- Multiply the whole number in No. 2 by the number of seats on the appraisal district board that will be filled.

The chief appraiser receives nominations for directors from the voting entities until October 15.

The chief appraiser prepares a ballot and delivers to the presiding officers of the governing body of each voting unit before October 30.

Each voting unit must cast its vote by written resolution and submit it to the chief appraiser before November 15. The unit may cast all its votes for one candidate or may distribute the votes among any number of candidates. A voting unit must cast its votes for a person nominated and named on the ballot. There is no provision for write-in candidates. The chief appraiser may not count votes cast for someone not listed on the official ballot.

The chief appraiser must count the votes and declare the candidates who received the largest vote totals before December 1. The chief appraiser notifies all taxing units (voting and non-voting) and all the candidates (winners and losers) of the outcome. If a tie occurs, the chief appraiser must resolve it through any method of chance. Methods of chance include such actions as flipping a coin, drawing straws, drawing a black bean, drawing names from a hat and so forth.

The selection process may be changed as prescribed in the Property Tax Code Section 6.031.

2.04 Terms of Office & Vacancy

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 two-year term of office does not apply to the county TAC when serving as a nonvoting director.

If a vacancy occurs on the board, the board notifies the voting units of the vacancy. The voting taxing units nominate by resolution candidates to fill the vacancy. All nominations are submitted to the chief appraiser within 10 days after receiving notice from the board of directors that a vacancy exists.

The chief appraiser delivers a list of the nominees to the directors within the next five days. The board of directors select by majority vote one of the nominees to fill the vacancy.

2.05 Recalling a Director

A taxing unit may ask for the recall of any director the unit voted for in the appointment process. A unit may not ask for the recall of a director if the unit didn't cast any votes for that director in the last election. Recall starts when the unit files a resolution with the chief appraiser stating that the unit is calling for the recall of a named member. Within 10 days after a unit files a recall resolution, the chief appraiser must give written notice of the resolution to the presiding officer of each voting taxing unit.

Only the taxing units that voted for the member may vote for the recall. The recall-voting taxing unit has the same number of votes that it cast in electing the member to be recalled. The unit votes by filing a resolution casting its votes in favor of recall. The resolution must be filed with the chief appraiser on or before the 30th day after the original recall resolution is filed.

The chief appraiser must count the recall votes within 10 days after the last day to vote. The member is recalled and is no longer a board member if the number of votes cast in favor of recall equals or exceeds a majority of the votes cast for the member. The chief appraiser must immediately notify the board chair and the presiding officer of the governing body of each recall-voting taxing unit of the results. If the chair is the subject of the recall, the board secretary must also be notified.

After a recall, the member's vacancy is filled by the taxing units that voted in the recall election.

Each recall-voting taxing unit may nominate by resolution one candidate and is entitled to the same number of votes it used to appoint the recalled member. The recall-voting taxing units must submit the name of each nominee to the chief appraiser on or before the 30th day after the date the chief appraiser notified the unit of the recall election results.

Within 15 days after the last day for nominations, the chief appraiser must prepare and deliver to each recall-voting taxing unit a ballot listing the candidates alphabetically according to their last names. After 15 days, the chief appraiser counts the votes, declares the winner and notifies the chair, each taxing unit and the candidates.

2.06 Changes in Board Size

The Freestone Central Appraisal District Board of Directors is comprised of the statutorily appointed five members and the county tax assessor/collector serves as the sixth member in an ex officio capacity when not appointed to serve in a voting capacity by the participating taxing units.

2.07 Oath of Office

Board members must complete a Statement of Office form prescribed by the State of Texas before a taking the oath of office. Statements are maintained as permanent records of the district. Directors must be properly sworn before taking any official action.

Oaths of office may be given by a notary public, county clerk, judge or other official authorized to administer oaths of office. After taking the giving the oath of office, both the office holder and the oath administrator must complete an oath of office statement that the district will maintain as a permanent record of the district.

Directors are appointed officials of a political subdivision of the state and are bound by constitutional and statutory provisions that apply to appointed officials. Some of these laws are the nepotism statute, Art. 5996a, Tex. Rev. Civ. Stat. and the local officials' conflicts of interest statute, Chapter 171, Local Government Code.

2.08 Selection of Officers

Each year during its first meeting, the board meets to organize and choose officers. The board must choose a chair and secretary at the first meeting, but may also appoint a vice chair and other officers.

The non-voting county tax assessor/collector may serve as the chairman or secretary to the board since it is not necessary for a chair or secretary to have the right to vote on matters before the board.

2.09 Meetings of the Board

All meetings of the board of directors are open to the public in accordance with Chapter 551 of the Government Code.

Regular meetings are held on the second Wednesday of each month at 7:00 p.m. in the district office. Special meetings are held at the chair's call.

The board must post notice of all regular and called board meetings at least 72 hours before the meeting on its website and on the front door of the district's office. Once public notice has been posted, the board has directed the chief appraiser to

notify each director of the meeting. The chief appraiser sends each of the directors a copy of the minutes of the preceding meeting, a copy of the proposed agenda and other information about the meeting.

A. Public Access

The board must allow time at each public meeting for general public comment.

The board must allow public comments regarding items on its agenda for an open meeting before or during the board's consideration of the item.

A person in attendance may record all or any part of an open meeting of the board by means of a tape recorder, video camera, or other means of audio/video reproduction, subject to the following rules:

- Equipment must be located in the meeting room in an area designated by the board for these purposes.
- Recordings must be made in a manner that is not disruptive to the board's meeting.

These rules are not intended to unreasonably impair a person from exercising this right.

Persons requiring a translator or require special assistance due to a disability must inform the Chief Appraiser of this requirement at least seventy-two hours before the scheduled meeting time.

Persons wishing to speak before the board must sign the request list available in the meeting room and briefly describe the topic prior to the commencement of the meeting.

Persons who register to address the board will be allowed five minutes for their presentation. Persons who are being provided special assistance (for translation or a disability) will be given extra time for their presentation.

The board cannot prohibit a person from criticizing it but persons who become disruptive or use abusive language will be asked to leave the meeting. *(551.007 Government Code)*

The Meeting Agenda:

- *sets out the time for starting the meeting,*
- *establishes that a quorum of directors is present,*
- *states that the minutes from the prior meeting will be approved,*
- *provides a list of operational expenses to be approved by the board,*
- *provides a list of new and unfinished business,*
- *lists any other discussion or action items,*
- *schedules reports from chief appraiser,*
- *allows time for the public to appear and speak about any appraisal district issue.*

2.10 Quorum

A quorum is established when a majority of the board, including the ex officio members are present.

Meetings of the board must be dismissed when a quorum cannot be established.

2.11 Records of Meetings

Minutes of all meetings of the board of directors that are open to the public shall be taken by the Secretary or a person designated to do so. Such minutes shall be presented to the board at following meetings for approval.

Minutes shall generally include:

- Date, time, and location of each meeting,
- Names of directors, appraisal district staff, and guests attending the meeting,
- The subject of each deliberation, and
- Indications of each vote, order, decision, or other action taken by the board.

Approved minutes shall be signed by the officer presiding over the meeting prior to permanent recording in the district's Official Records.

The minutes of an open meeting are public records and shall be available for public inspection and copying on request to the Chief Appraiser or his/her designee.

2.12 Executive Session

An executive session may be held for the following reasons only:

- To consult with an attorney about pending or contemplated court cases, settlement offers or other matters covered by the attorney-client privilege;
- To discuss leasing or acquiring real property, the value of real property or contracts for gifts or donations to the board, if making the discussions public would have an adverse effect on the board's negotiating position; or
- To discuss individual personnel matters. The purpose for closing this type of meeting is to protect the reputation of the employee. The employee to be discussed has a right to request that the meeting be open. In this case, the board may not hold an executive session. Because the purpose is to protect individuals, the board may not close a meeting to discuss general personnel matters, such as employee salaries.

The board must keep a "certified agenda" of each closed session. The certified agenda includes:

- the chair's announcement of the beginning of the session,
- beginning time and date,
- the subject of the discussion and any other matters, and
- the chair's announcement of the ending of the session.

The board may not take any official action during a closed session. All official actions must be taken in an open meeting.

2.13 Rules of Order

The Board of Directors conducts its meetings in accordance with **Robert's Rules of Order**, attached as *Addendum 3*.

2.14 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. (See *FCAD Official Policies, Chapter III, Section 9.03(D)*).

2.15 Complaints from the Public

A. Complaints Against Employees

All complaints from the public regarding employees of the district should be directed to the Chief Appraiser in writing.

The Chief Appraiser shall review all complaints regarding district employees to determine if there is validity to the complaint.

The Chief Appraiser shall respond to the complaint against an employee in writing within ten days of receiving written notice.

Documentation of the complaint and the Chief Appraiser's response will be filed in the employee's permanent personnel record.

In the event that the complainant is not satisfied with the Chief Appraiser's resolution of the matter, the complainant may file a complaint with the Board of Directors who will consider the Chief Appraiser's action during a regularly scheduled meeting of the board. The complainant and the employee shall be notified of the date and time of the meeting to allow him/her the opportunity to communicate with the BOD on the matter.

Members of the public may also file complaints against appraisal district employees with the Texas Department of Licensing who will investigate the matter.

B. Complaints Against the Chief Appraiser

All complaints from the public regarding the Chief Appraiser of the district should be directed to the Chairman of the Board of Directors in writing.

The Chairman of the BOD shall review all complaints regarding the chief appraiser to determine if there is validity to the complaint.

The Chairman of the BOD shall cause the matter to be placed on the agenda for the next regular board meeting for the full board's consideration. The complainant and the Chief Appraiser shall be notified of the date and time of the meeting to allow him/her the opportunity to communicate with the BOD on the matter.

The BOD shall respond to the complaint against the Chief Appraiser in writing within ten days of the regular meeting of the board where the matter was considered.

Documentation of the complaint and the BOD's response will be filed in the Chief Appraiser's permanent personnel record.

Members of the public may also file complaints against the Chief Appraiser with the Texas Department of Licensing who will investigate the matter.

C. Complaints Against the Appraisal Review Board (ARB)

All complaints from the public regarding an Appraisal Review Board (ARB) member should be directed to the Chairman of the Board of Directors in writing.

The Chairman of the BOD shall review all complaints regarding an ARB member to determine if there is validity to the complaint.

The Chairman of the BOD shall cause the matter to be placed on the agenda for the next regular board meeting for the full board's consideration. The complainant and the ARB member shall be notified of the date and time of the meeting to allow him/her the opportunity to communicate with the BOD on the matter.

The BOD shall respond to the complaint against the ARB Chief Appraiser in writing within ten days of the regular meeting of the board where the matter was considered.

D. Complaints Against the Board of Directors (BOD)

All complaints from the public regarding a member of the Board of Directors (BOD) should be directed to the Chairman of the Board of Directors in writing.

The Chairman of the BOD shall review all complaints regarding a BOD member to determine if there is validity to the complaint.

The Chairman of the BOD shall cause the matter to be placed on the agenda for the next regular board meeting for the full board's consideration. The complainant shall be notified of the date and time of the meeting to allow him/her the opportunity to communicate with the BOD on the matter.

2.16 Conflicts of Interest

The appraisal district is prohibited from entering into contracts with persons who are related to an official of the district (members of the board of directors or the chief appraiser) within the second degree of consanguinity or affinity, or when the official has a substantial interest in the business entity in which a contractual relationship is being considered by the district.

A substantial interest is defined as:

- 10 percent or more of the voting shares or stock in a business entity;
- \$15,000 or more of the fair market value of a business entity;
- 10 percent or more of the member's gross income for the previous year is from the business entity; or,
- a legal or equitable ownership of real property worth at least \$2,500 of the fair market value of the property.

A director who has a substantial interest in a matter before the board must:

- file an affidavit declaring the extent and nature of the interest in the entity or property with the appraisal district's record keeper; and,
- abstain from voting or participating in discussions on any issue involving the interest.

A. Persons required to file statements

All persons wishing to enter into contract or do business with the district must file a Conflict of Interest Statement with the district if:

- the person has an employment or other business relationship with one of the district's officers or with a family member of one of the officers that results in the officer or family member receiving taxable income, other than investment income, that exceeds \$2,500 during a 12-month period preceding the date that the officer becomes aware that a contract has been executed or that the district is considering entering into a contract with the person; or
- if one of the district's officers has received gifts that exceed \$250 in the 12-month period preceding the date that the officer becomes aware that a contract has been executed or that the district is considering entering into a contract with the person.

A local government officer commits an offense if the officer knowingly violates Section 176.003 of the Local Government Code.

The district will provide a questionnaire (in accordance with Section 176.006 LGC) to prospective vendors along with a list of the

names of officers of the district in order to identify any conflicts of interest.

B. Filing COI Statements

District officials must file the Conflict of Interest Disclosure Statement, as required by Section 176.003 of the Local Government Code, with the district's record keeper no later than 5 pm on the seventh business day after the date on which the officer became aware of the facts that required the filing of this statement.

Officials include all members of the board of directors and the chief appraiser.

All Conflict of Interest Disclosure Statements must be filed with the district in January each year.

C. Public Notification of Conflicts of Interest

Conflict of Interest Statements available for public inspection at the district's office and are posted on the district's website in accordance with Section 176.009 of the Local Government Code.

2.17 Prohibited Contact

All members of the board of directors, with the exception of the county tax assessor, are prohibited from communicating with the Chief Appraiser regarding the value of a property in the district.

Any member may, however, forward a written complaint by a property owner or taxing unit about a specific property appraisal to the Chief Appraiser without comment.

Section 3

Appraisal Review Board

The Appraisal Review Board (ARB) is appointed by the district's Board of Directors. It is primarily responsible for:

- Determining protests initiated by property owners;
- Determining challenges initiated by taxing units;
- Correcting clerical errors in the appraisal records and the appraisal rolls;
- Acting on motions to correct appraisal rolls under Section 25.25 of the Property Tax Code;

- Determining whether an exemption or special valuation is improperly granted or denied;
- Taking action or making any other determination that is specifically authorized or required by the tax code.

Each ARB member is responsible for ensuring that he or she understands the statutory duties of the ARB and shall comply with all statutory requirements in performing statutory duties as a member of the ARB.

<i>Current members of the ARB are:</i>		
		<i>Term</i>
<i>M J Alford, Chairman</i>	<i>2019-2020</i>	<i>3rd</i>
<i>Ann Gokey, Secretary</i>	<i>2019-2020</i>	<i>1st</i>
<i>Deb Manahan</i>	<i>2018-2019</i>	<i>3rd</i>
<i>W. Wain Glass</i>	<i>2018-2019</i>	<i>2nd</i>
<i>Wesley D. Ratcliff</i>	<i>2018-2019</i>	<i>1st</i>
<i>Ron Brokmeyer, Alternate</i>	<i>2019-2020</i>	<i>1st</i>

3.01 Eligibility & Qualifications

In order to be eligible to serve on the Appraisal Review Board statutorily, a person must:

- Reside in the appraisal district for at least two years before taking office;
- Not be:
 - A current appraisal district director;
 - A current employee or the chief appraiser of the appraisal district;
 - A current board member, employee or officer of a taxing unit served by the appraisal district; or
 - A current employee of the Comptroller of Public Accounts;
- Not own property on which delinquent taxes are owed for more than 60 days after the date the person knew or should have known of the delinquency. This restriction does not apply if the person is paying the delinquent taxes under an installment agreement or has deferred or abated a suit to collect delinquent taxes;
- Not own a substantial interest in a business that has a contract with the

appraisal district or with one of the taxing units served by the appraisal district;

- Not be related within the second degree by blood or marriage to a paid tax agent or person engaged in appraising property for tax purposes. Knowingly violating this provision is a Class B misdemeanor;
- Not hold a public office;

Additionally, an ARB member may not participate in any hearings until he/she has completed the ARB training courses authorized by the Property Tax Assistance Division of the Comptroller of Public Accounts (PTAD).

New board members must attend the introductory training course conducted by PTAD.

All other ARB members must annually attend the advanced ARB Training Seminars conducted by the PTAD.

Certificates issued by the PTAD must be filed with the chief appraiser upon completion.

Persons who are appointed to the ARB after the PTAD has offered ARB training courses for that year may participate in hearings as long as the training course is completed as soon as it is offered again.

In addition to the statutory qualifications, the board of directors has adopted a resolution that requires appraisal review board members to attend 75 percent of scheduled meetings of that board to continue to qualify for service. This resolution is attached as *Addendum 4*.

3.02 Appointment

The board of directors appoints members to the appraisal review board by a majority vote and is encouraged to select persons who have a background in the real estate or legal profession.

The chief appraiser shall be responsible for tracking the terms and continued eligibility of ARB members according to the policies of the district and the laws of the State of Texas . The chief appraiser shall notify the board of any ARB members whose terms are near expiration or who may no longer meet the qualifications to serve on the ARB.

When a vacancy occurs the board of directors will instruct the chief appraiser to place a public notice of the pending vacancy in the district's official newspapers. The notice shall include:

- A brief description of the duties of the ARB,
- Qualifications for service,
- Instructions for filing an application for the position and
- The final date that the board will accept applications.

Prospective members to the ARB must submit a completed application for the position to the BOD prior to appointment so that the board may review the applicant's qualifications for the position. No person will be appointed without the completion of this requirement.

The BOD may make appointments to the ARB based upon:

- Review of submitted applications,
- Personal knowledge of prospective members, and
- Scheduled interviews at the board's discretion.

The Chief Appraiser will notify the administration of each taxing jurisdiction within the district of ARB member appointments by letter delivered by first class mail.

Taxing units that vote for appraisal district directors may disapprove the appointment of an ARB member via a veto resolution within 15 days of the appointment.

3.03 Board Terms & Size

The ARB consists of five members appointed by the board of directors to serve two year staggered terms. An alternate member may be appointed by the board of directors to participate in ARB meetings and hearings but is not required in the establishment of a quorum.

A. Alternate Board Members

The board of directors may appoint an alternate board member (or members) under the authority of PTC 6.414.

Alternate board members are entitled to the same compensation and expense reimbursement as sitting ARB member for attendance at hearings and continuing education workshops.

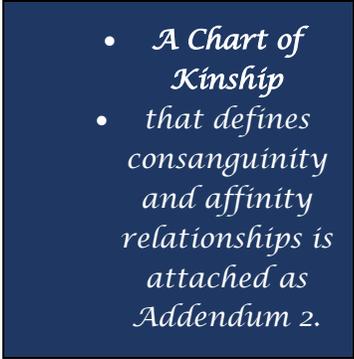
Alternate members may attend meetings of the ARB but may not vote in a determination made by the board unless their presence is required to establish a quorum.

An alternate member may not serve as chairman or secretary.

3.04 Oath of Office

Board members must complete a Statement of Office form prescribed by the State of Texas before a taking the oath of office. The member cannot conduct official business on the ARB before this statement and the oath of office have been completed.

Oaths of office may be given by a notary public, county clerk, judge or other official authorized to administer oaths of office. After taking the giving the oath of office, both the office holder and the oath administrator must complete an oath of office statement.



Statements of Office and Oaths of Office are maintained as permanent records of the district.

ARB members are appointed officials of a political subdivision of the state and are bound by constitutional and statutory provisions that apply to appointed officials. Some of these laws are the nepotism statute, Art. 5996a, Tex. Rev. Civ. Stat. and the local officials' conflicts of interest statute, Chapter 171, Local Government Code.

3.05 Conduct

Members of the ARB shall comply with the law and should act at all times in a manner that promotes public confidence in the integrity and impartiality of the ARB.

Additionally, ARB members must be patient, dignified, and courteous to parties appearing before the ARB.

Members of the ARB shall perform their duties without bias or prejudice.

Members of the ARB shall not disclose or use for any purpose unrelated to ARB duties confidential information acquired in the performance of ARB duties.

3.06 Removal From Office

The district's board of directors may remove an ARB member from office with evidence of repeated bias or misconduct.

3.06 Officers

The local administrative district judge is authorized by PTC Section 6.42(a) to appoint the

Chairperson and Secretary of the ARB. The judge is encouraged to select as chairman a member of the ARB who has background in law and property appraisal.

The Chairperson will preside over the meetings of the Board and perform other responsibilities as these rules and the law require. All cases scheduled for hearings will be assigned a case number to identify the case during the proceedings of the Board. The Chairperson may vote or make motions in any matter before the Board.

The Secretary will perform the duties of the Chairperson in the absence of the Chairperson and assist the Chairperson in the performance of his duties at the Chairperson's request.

The Secretary is responsible for overseeing the keeping of the minutes for all Board meetings, for overseeing the keeping of all records of the Board, and for determining that all notices by the Board are sent. The Secretary has delegated the above responsibilities to the appraisal district staff provided by the Chief Appraiser for that purpose. The Secretary will preside at meetings when the Chairperson is absent. The Secretary will perform such other responsibilities as these rules and the law requires.

3.07 Compensation

ARB members are compensated for their service according to the district's budget for:

- Called meetings
- Protest hearings
- Training sessions

ARB members will be compensated for one-half of the budgeted daily pay rate for up to 4 hours of service.

When more than four hours are required, ARB members will be compensated at the full budgeted daily pay rate.

An allowance for meals will be paid according to the district's travel/training reimbursement policy when service is required during typical meal times. See *FCAD Official Policies, Chapter III 9.03(D)*.

3.08 Notice Responsibilities

Each ARB member is responsible for obtaining and maintaining familiarity with notices required under the Property Tax Code. If an ARB member has reason to believe that any notice that is required by law to be provided by the ARB is not being provided or does not meet the requirements of

applicable law, the ARB member shall promptly notify the ARB chairman. The ARB chairman shall investigate each such report and take appropriate action to correct all verified problems.

3.09 Meetings

All meetings of the ARB are subject to the open meetings act.

The board may meet at any time at the call of the chairman or as provided by its rules.

The ARB shall meet within 10 days after the date the chief appraiser submits the records to the board.

A. Public Notice of Meetings

Public notice of all meetings of the ARB must be given at least 72 hours prior to the meeting by posting a copy of the board's agenda on the district's website and on the front door of the district's office.

B. Quorum

A majority of the appraisal review board constitutes a quorum. Meetings must be dismissed when a quorum cannot be established.

C. Rules of Order

The ARB conducts its meetings in accordance with **Robert's Rules of Order**, attached as *Addendum 3*.

D. Conflicts of Interests

ARB members may not participate in a hearing where a known conflict of interest exists as a result of Local Government Code Section 171, or Property Tax Code Section 41.69.

Each ARB member is responsible for ensuring that he or she does not have any conflict of interest that results in ineligibility to serve on the ARB or restricts or prohibits the ARB member's participation in ARB activities, such as participation in the determination of a taxpayer protest. An ARB member must promptly report any conflict of interest to the ARB chairman in addition to any other individual or entity as may be provided by law. The chairman shall ensure prompt notification of reported conflicts of interest to the appropriate individuals.

If an ARB member discovers before or during a protest hearing that a conflict of interest exists, the member may not participate in a protest hearing. If the conflict exists due to the provisions of the Local Government Code Chapter 171, an affidavit must be filed with the secretary of the ARB. The affidavit must be filed as soon as the conflict is identified, even if it requires a delay in the conduct of

the hearing. If the conflict arises from Tax Code Section 41.69, no affidavit must be filed; however, the ARB member must recuse himself or herself immediately from the hearing and report the conflict to the chairman or secretary of the ARB.

ARB members must remember that while Local Government Code Chapter 171 addresses matters of "substantial interest," Tax Code Section 41.69 applies to any protest in which an ARB member is interested (i.e. there is no requirement under Tax Code 41.69 that the interest be substantial). Therefore, while a conflict of interest under Local Government Code Chapter 171 may not prohibit an ARB member from participation in a protest, Tax Code 41.69 may still prohibit participation. If an ARB member has a question as to whether or not he or she has a conflict of interest that might prohibit his or her involvement, the member shall immediately contact the ARB chairman to address the matter.

E. Recusal From Hearing

An ARB member who has been recused from a meeting because of a conflict of interest may not vote on the matter that is the subject of the protest, but also may not hear or deliberate on the protest.

F. Closed Meetings

An ARB hearing may be closed to the public in response to a joint motion by the property owner and the appraisal district if either side intends to disclose proprietary or confidential information at the hearing.

Records of the hearing shall be recorded as provided in FCAD Policies & Rules, Chapter 1, Section 3.09(B). The proprietary or confidential information in an ARB's hearing records is not subject to disclosure under the Public Information Act.

3.10 Hearing Rules

The Appraisal Review Board shall establish by rule the procedures for hearings it conducts in accordance with Section 41.66 of the Property Tax Code and the Rules of the Property Tax Assistance Division of the Texas State Comptroller of Public Accounts.

3.11 Records of Meetings

A. General Meeting Minutes

Written minutes of all meetings of the appraisal review board shall be taken by the Secretary of the ARB or a person designated to do

so. Such minutes shall be presented to the ARB at following meetings for approval.

Approved minutes shall be signed by the officer presiding over the meeting prior to permanent recording in the ARB's Official Records.

B. Records from Proceedings

The ARB shall record in its permanent records:

- The names of the board members present and the date of the proceeding;
- The name of the Chief Appraiser or the Chief Appraiser's designee;
- The names of all persons appearing on behalf of the appraisal district;
- The name and resident address of the protesting property owner or the name and address of the challenging taxing unit, as applicable;
- The names of persons appearing at the proceeding on behalf of the board and any protesting or challenging party, a description of such person's relationship to the party on whose behalf they appeared at the proceeding (i.e. attorney for ARB, agent for the property owner, etc.) and a copy of any legally required written authorization for such person's appearance in a representative capacity (i.e. written designation of agent pursuant to Tax Code 1.111);
- A description of the property subject to the protest or challenge;
- The notice of protest, challenge petition, or other document that gave rise to the proceeding and any written motions submitted to the board;
- All affidavits signed by the ARB members in accordance with Tax Code 41.66(f-g).
- An audio recording of testimony presented during the proceeding or, if no audio recording is made, a written summary of the testimony presented during the proceeding;
- All documentary and physical evidence, including all affidavits, offered and/or submitted by the parties to the board for consideration at the proceeding;
- The name and resident address of every witness and confirmation that each witness testified under oath;
- A notation of any formal motions made and the rulings made thereon;
- All written requests for subpoenas, copies of all subpoenas issued, all responses made in

response to subpoenas issued, and records indicating compliance with the requirements of Tax Code 41.61;

- All records pertaining to service and enforcement pursuant to Tax Code 41.62:
- all records pertaining to compensation for subpoenaed witnesses and records indicating compliance with the requirements of Tax Code 41.63:
- The final, written orders of the ARB;
- Notations of the date of the final, written orders and the date each notice of issuance of order is placed in the mail; and
- All notices pertaining to the protest or challenge received by the board pursuant to Tax Code 42.06.

3.12 Public Notice of Protest Opportunity

Between May 1 and May 15 of each year, a one-quarter page ad must be published in newspapers approved by the board of directors as official news publications of the district.

The notice must outline the procedures and deadlines for filing a protest as well as for procedures for appealing a decision of the ARB.

3.13 Assignment of Duties

The Chief Appraiser's Administrative Assistant is assigned the duties of the Appraisal Review Board Clerk to:

- publish all required notices,
- post agendas for scheduled meetings,
- inform CAD staff appraisers of record requests, and
- record and maintain all official records of the ARB.

These duties must be performed in accordance with the adopted policies and rules of the Freestone ARB.

3.14 Ex Parte Communications

ARB members shall not engage in prohibited ex parte or other communications. If an ARB member is approached by one or more individuals that appear to be engaging or attempting to engage in a prohibited communication, the ARB member shall immediately remove himself or herself from the conversation.

An ARB member who communicates with the chief appraiser or an appraisal district employee concerning a taxpayer protest outside of the hearing commits a Class A misdemeanor (punishable by one year in jail and a \$4,000 fine).

ARB members who communicate with property owners outside of hearings may not participate in a protest hearing on the property and may not sign the sworn Ex Parte Affidavit.

ARB members may communicate with the chief appraiser or appraisal district employees regarding meeting arrangements, training and general information that does not apply to a specific protested property or a protesting property owner.

3.15 Approval of Appraisal Roll

The ARB must complete protest hearings on 95 percent of the total appraised value of the district before it can approve the appraisal records.

The ARB must approve the appraisal records by July 20 or as soon thereafter as practicable.

The ARB approves the appraisal records by filing the Order Approving Appraisal Records.

Section 4

Ag Advisory Board

The Ag Advisory Board exists under the authorization of Section 6.12 of the Property Tax Code.

Its purpose is to 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 timber land within the district.

The Board's function is to advise the Chief Appraiser on major issues dealing with agricultural and timber appraisal, such as; net to land, degree of intensity standards, and other agricultural use and appraisal issues.

Current members of the Ag Advisory Board are:

<i>Keith Hardwick</i>	<i>2018-2019</i>
<i>Frank Bonner</i>	<i>2018-2019</i>
<i>Tim Cooper</i>	<i>2019-2020</i>
<i>Marles Pace</i>	<i>2018-2019</i>
<i>Robert "Bob" Chesnut</i>	<i>2019-2020</i>

4.01 Authority Limited

The Board has no decision-making authority or responsibility. The Board shall not become involved in matters dealing with individual properties or in approving applications for agricultural appraisal.

4.02 Appointment

The Ag Advisory Board is appointed by the Chief Appraiser, with the consent and advice of the Board of Directors.

4.03 Membership Size

The Board consists of five members.

4.04 Eligibility Requirements

Members of the Board must be owners of qualified agriculture or timber land and must have resided in the District for at least five years.

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

4.05 Terms of Office and Compensation

Board members serve two-year staggered terms of office. Members do not receive compensation for service on the Board.

4.06 Meetings

The Board shall meet at the call of the Chief Appraiser at least once a year or as deemed necessary.

All meetings of the board are subject to the Open Meetings Act and must have an agenda posted at least 72 hours prior to meeting and formal minutes must be kept.

The board conducts its business in an informal fashion, with a majority of the board present.

4.07 Record of Meetings

FCAD Chief Appraisers

<i>Bobby A Gibson</i>	<i>1980 - 1983</i>
<i>Sherrill Minze</i>	<i>1983 - 1995</i>
<i>Bud Black</i>	<i>1995 - Present</i>

Minutes of all meetings of the ag advisory board shall be taken by the Chief Appraiser or a person designated to do so. Such minutes shall be presented to the board at following meetings for approval.

Minutes shall generally include:

- Date, time, and location of each meeting,
- Names of board members, appraisal district staff, and guests attending the meeting,
- The subject of each deliberation, and
- Indications of each vote, order, decision, or other action taken by the board.

Approved minutes shall be signed by the officer presiding over the meeting prior to permanent recording in the district's Official Records.

The minutes of a meeting are public records and shall be available for public inspection and copying on request to the Chief Appraiser or his/her designee.

4.08 Officers

The board has no officers. The Chief Appraiser presides over all meetings.

Section 5

Chief Appraiser

The Chief Appraiser is the chief administrator of the appraisal district.

The Chief Appraiser is appointed by and serves at the pleasure of the district's Board of Directors.

As provided by Section 6.05 (c) of the Property Tax Code, the Chief Appraiser is the chief administrator of the appraisal district and is responsible for development and enforcement of the administrative policies established for the appraisal district's operation as approved by the Board of Directors.

5.01 Compensation

The Chief Appraiser is entitled to compensation as provided by the general operating budget adopted by the Board of Directors annually.

The Board of Directors shall ratify the Chief Appraiser's salary in its minutes each year in January.

5.02 Powers & Duties

The Chief Appraiser serves as:

- The chief administrator of the appraisal district;

- The custodian of the district's records; and
- The Public Funds Investment Officer.

As the chief administrator of the appraisal district, the Chief Appraiser is statutorily responsible for:

- The employment and compensation of professional, clerical, and other personnel as provided by the adopted operating budget;
- Monitoring the performance of professional, clerical, and other personnel employed by the district to maintain appraisal and professional standards of the district;
- Discovery, listing, review, and valuation of all taxable property within the appraisal district, using standard approaches for determining market value of property according to the laws of the State of Texas;
- Determining the eligibility of parcels where a request for an exemption or special valuation has been made.
- Maintaining the district's records;
- Delivering appropriate and required notices to taxpayers;
- Certifying and delivering the appraisal roll to the taxing authorities;
- Delivering ARB authorized changes to the appraisal roll to the taxing authorities and providing a written report of these changes to the Board of Directors quarterly;
- Preparing a Reappraisal Plan for adoption by the Board of Directors bi-annually;
- Preparing a budget to fund the district and presenting it to the Board of Directors for consideration and adoption;
- Establishing appraisal and reappraisal procedures for the district;
- Completing and filing all reports with the State Comptroller's office as required.
- Supervising all contractors with the district;

- Reviewing ARB decisions for the possibility of any appeal to the district court;
- Administering any assessment/collection functions as contracted between the appraisal district and a taxing unit or as required by referendum.

In addition to his statutory duties, the chief appraiser is authorized by the Board of Directors to:

- Make arrangements for meetings of the Board of Directors, including preparation of a meeting agenda, posting public notices and informing the Board members of meeting times,
- Administrate policies established by federal, state, and local agencies, and by the Board of Directors;
- Receive, approve, and pay normal district operating expenses up as provided by the district's budget (*See FCAD Official Policies, Chapter III, Section 7.00*),
- Prepare and deliver notice to taxing jurisdictions regarding proposed budgets and budget amendments,
- Publish all notices required by state law, the Property Tax Code and the rules of the Property Tax Assistance Division of the State Comptroller's Office,
- Report to the Board of Directors monthly regarding the district's activities; and,
- Prepare and deliver to the Board a list of all expenses incurred by the district on a monthly basis.

Nothing in this Section shall be construed as limiting the authority of the Chief Appraiser in the performance of his duties or as expanding the authority of the Board of Directors in the area of appraisals.

A. Delegation of Duties

The organizational structure of the district is outlined in the FCAD Official Policies Chapter I, Section 1.02 and Section.

As the administrator of the appraisal district, the Chief Appraiser is responsible for staffing the

district with adequate personnel to perform its appraisal duties under the provisions of:

- Texas laws,
- Rules adopted by the Property Tax Assistance Division of the Texas State Comptroller of Public Accounts (PTAD),
- The professional standards adopted by the Appraisal Foundation's Uniform Standard Professional Appraisal Practices (USPAP), and
- The professional standards adopted by the International Association of Assessing Officers (IAAO).

Staff appraisers will be persons who are licensed (or who are currently working toward licensing) as Registered Professional Appraisers (RPAs). All appraisal activities will be supervised under the guidance of staff appraisers with the assistance of support staff.

General job descriptions and responsibilities for each employment position within the district will be created and maintained by the Chief Appraiser.

A. Appraisal Responsibilities

The Chief Appraiser's primary duty is the discovery, listing, review, and valuation of all taxable property within the Appraisal District, using standard approaches for determining prevailing market value.

All appraisals shall be equal and uniform within the different categories of properties and among the different categories of properties. The District shall maintain values to a level reflective of the current market values.

All appraisals shall be conducted according to Standard 6 of the Uniform Standard Professional Appraisal Practices (USPAP) as well as according to the appraisal standards and methodology set by the International Association of Assessing Officers and the laws of the State of Texas.

B. Exemptions

The Chief Appraiser determines the requests for total or partial exempt status on certain types of properties in accordance with Chapter 11 of the Property Tax Code.

He further determines the eligibility for productivity or special valuation on certain properties and establishes both market and productivity value on certain properties in accordance with Chapter 23 of the Property Tax Code.

C. Records

The Chief Appraiser establishes appraisal records, including appraisal cards, tax maps, identification system of property, lists, forms, applications, and other items as required by the Property Tax Code.

He further serves as the custodian of the district's records and is responsible for adhering to record retention schedules as approved by the Texas State Library & Archives Commission.

All public records requests are delivered under his authority.

D. Notices

Delivered by Mail

The Chief Appraiser must send and receive rendition forms, exemption applications, and other applications and reports from property owners.

A notice must be sent annually before April 1 to all residential home owners whose physical address and mailing address are the same and who do not have a residential homestead exemption, notifying the owner of available residential homestead exemptions.

He further must send notices of appraised value to those property owners whose values are increased over last year's value or the rendered value, or on new properties appraised for the first time.

Notices of Appraised Value on all residential properties must be mailed by April 1 or as soon thereafter as practicable. Notices for other properties are to be mailed by May 1 or as soon thereafter as practicable.

When exemption or special valuation applications are not approved as requested, notice must be delivered to the property owner by certified mail that describes the reasons for denial or alteration of the exemption or special valuation.

By August 7 each year, a notice must be delivered to each property owner in the district by US mail informing them of the Truth In Taxation information availability on a district maintained website.

Published Public Notices

The Chief Appraiser shall timely publish in the district's official newspapers and on its website notices regarding:

- The availability of exemptions and special valuations,

- Protest Filing Procedures,
- Public hearing on the district's proposed operating budget,
- Public hearing on the district's proposed reappraisal plan, and
- Notification of vacancy on ARB and application requirements.

E. Appraised Values

Before April 30 each year the Chief Appraiser shall prepare and certify to the assessor for each taxing authority participating in the appraisal district an estimate of the taxable value in that taxing unit. PTC Sec. 26.01(e)

By May 15 or as soon thereafter as practicable, the Chief Appraiser shall submit the completed appraisal records to the Appraisal Review Board for review and determination of protests.

The Chief Appraiser, or a staff member designated by the Chief Appraiser, shall represent the Appraisal District at all hearings before the Appraisal Review Board and shall testify on all proposed value or exemption status and actions taken by him. PTC Sec. 41.04(c) and 41.45(c)

The Chief Appraiser may submit to the Appraisal Review Board any supplemental appraisal records discovered that are not included in the records already submitted to the Appraisal Review Board. The Chief Appraiser may supplement real property for any one of the preceding five years or personal property for any one of the two preceding years. PTC Sec. 25.21(a) and 25.23

The Appraisal Review Board, on motion of the Chief Appraiser or a property owner, may direct by written order changes to the appraisal roll for any of the five preceding years that would affect a property owner's tax liability due to a clerical error, multiple appraisals, or the inclusion of property that does not exist in the form or at the location described in the appraisal roll. PTC Sec. 25.25(c)

The Chief Appraiser, at any time, may change the appraisal roll to correct a name or address, a description of property, or any other inaccuracy as prescribed by rule of the Appraisal Review Board that does not increase the amount of tax liability. Before the 10th day after the end of each calendar quarter, the Chief Appraiser shall submit to the Board of Directors and the Appraisal Review Board a written report of each change made under this subsection that decreases the tax liability of the owner of the property. The report must include a description and the name of the owner of each property. PTC Sec. 25.25(b)

The Chief Appraiser shall make the reappraisals or other corrections of the appraisal records as ordered by the Appraisal Review Board. PTC Sec. 41.08

By July 25, the Chief Appraiser shall prepare and certify to the assessor for each taxing unit participating in the District that part of the appraisal roll for the District that lists the property taxable by that unit. PTC Sec. 26.01(a)

F. Level of Appraisal

The Chief Appraiser shall cause all appraisals to be equal and uniform according to the appraisal standards adopted by the board of directors, contained in FCAD Policies & Procedures, Chapter VII - Mass Appraisal Standards.

G. Reappraisal Plan

The Chief Appraiser shall prepare and present a proposed reappraisal plan to the board of directors as required by Section 6.05 of the Property Tax Code and FCAD Official Policies, Chapter VII - Mass Appraisal Standards, Section 3.00.

H. Appraisal Roll Changes

As authorized by the ARB, the Chief Appraiser has the authority to change the appraisal roll provided that the tax liability on a parcel does not increase.

Before the 10th day after the end of each calendar quarter, the Chief Appraiser must submit a written report of each change made under this section that decreases the tax liability of property owners to the Appraisal Review Board and the Board of Directors. This report must include a description of each property and the name of the property owner.

Upon request of the party accepting the report, the report may be submitted in an electronic format.

5.03 Conflict of Interest

The Chief Appraiser shall file Conflict of Interest Affidavits with the district when necessary as an official of the district as defined in FCAD Official Policies Chapter I, Section 2.16 and as a licensee of the Texas Department of Licensing & Regulation as defined in FCAD Official Policies Chapter II, Section 8.20.