

# **MIDLAND CENTRAL APPRAISAL DISTRICT**



## **BOARD OF DIRECTORS POLICY MANUAL**

**Adopted: March 15, 2018**

## TABLE OF CONTENTS

Forward:	3
The Board of Directors	4
Selection	4
Eligibility	4
Term of Office	4
Officers of the Board	4
Compensation and Reimbursement	5
Operations of the Board	5
Meeting Schedule and Format	5
Public Access to Board Meetings	5
Interpreter Accommodation	6
Disabled Persons	7
Resolving Complaints	7
Authority of the Board	7
Board of Directors Training Requirements	7
Statutory Responsibilities of the Board	
Establishment of Appraisal Office	8
Appointment of Chief Appraiser	8
Appointment of Taxpayer Liaison Officer	8
Board of Director Training Requirements	8
Approval of Budget	9
Policy on Excess Payments to Fund Annual Budget	9
Annual Financial Audit	10
Designation of Depository	10
Competitive Bidding Requirement	10
Appointment of ARB Executive Members	10
Appraisal Contracts	11
Periodic Reappraisal Plan	11
Agricultural Advisory Board	11
Records Management	12
Conflict Disclosure	12
Other Board of Director Duties	12
Indemnification of Employees	14
The Chief Appraiser	
Qualifications	Appendix A
Responsibilities	Appendix B
Selection Procedure	Appendix C
Evaluation Form	Appendix D
Instructions for Filing a Complaint	Appendix E
Taxpayer Liaison Officer Responsibilities	Appendix F
MCAD Purchasing Policy	Appendix G
Director's Conflicts of Interest Affidavit	Appendix H
Rules for Speaking at Public Meeting	Appendix I
Sign-in Sheet to Speak before the Board	Appendix J

The Texas Property Tax Code references are placed in parenthesis.

## FOREWARD

Midland Central Appraisal District is a political subdivision of the State of Texas created pursuant to Subchapter A of the Texas Property Tax Code. (Sec 6.03, 6.035, 6.04)

The appraisal district's primary responsibility is to develop each year an appraisal roll for use by taxing units in imposing ad valorem taxes in accordance with the Texas Property Tax Code.

In addition, the Midland Central Appraisal District has contracted with the governing bodies of City of Midland, Midland Independent School District, Greenwood Independent School District, Midland College, Midland Memorial Hospital, Midland County Utility District, and the Midland Downtown Management District, for the assessment and collection of property taxes. The appraisal district has contracted with Midland County for the collection of property taxes.

**Our mission is to courteously and efficiently serve the property owners and taxing units of Midland County by timely producing an accurate, complete, and equitable appraisal roll, and by conducting assessment and collection services in a competent and professional manner.**

We expect excellence in the services we provide, and recognize that excellence is achieved through individual and team effort on the part of well-trained, motivated personnel. Accordingly, we are committed to creating and maintaining a work environment that provides and supports innovation and change as essential to effective performance in a constantly changing society.

This Board of Directors Policy Manual supplements the Appraisal District Director's Manual – February 2017 (Director's Manual) published by the Texas Comptroller of Public Accounts. The Director's Manual is a comprehensive reference guide that explains constitutional requirements, state laws and rules that govern the conduct of not only appraisal district boards of directors but also the appraisal districts. The scope of this manual is much narrower. It brings together certain written policies that state law specifically requires and summary descriptions of how the board of directors fulfills other statutory requirements about which detailed written policies are not required. This policy manual is not a substitute for or a summary of the various manuals and guidelines for the district's day-to-day operations.

The Board of Directors is the governing body of the Midland Central Appraisal District. The board's primary duties are to select the chief appraiser, to adopt the annual budget, appoint the chair and secretary of the Appraisal Review Board, and to ensure that the district follows policies and procedures set by law.

The Board of Directors of the Midland Central Appraisal District has no responsibility for setting tax rates, appraising property, adjusting appraisals, granting or denying exemptions, or any other matter directly affecting the value of individual properties. The chief appraiser and his/her staff appraise the properties in the District. Property owner concerns about property appraisals should be discussed with the appraisal district staff. Concerns that cannot be resolved at the staff level should be addressed by written protest to the Appraisal Review Board.

## THE BOARD OF DIRECTORS

### **Selection:** (Sec.6.03)

The Midland Central Appraisal District's board of directors is comprised of a total of five members. The five members are nominated and elected by the participating taxing units' governing bodies in accordance with the provisions outlined in the Texas Property Tax Code.

### **Eligibility:** (Sec 6.035) (Sec 6.036)

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 immediately preceding the date of appointment.

An individual is ineligible to serve on an appraisal district Board of Directors if the individual 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; or
- (b) a suit to collect the delinquent taxes is deferred or abated

An employee of a taxing entity participating in the appraisal district is not eligible to serve unless the individual is also a member of the governing body or an elected official of a taxing entity participating in the district.

Section 6.035 of the Property Tax Code, effective September 1, 1989, bars a Board member from serving if the member is related to a person who operates for compensation as a tax agent or a property tax appraiser in the appraisal district.

Section 6.036 of the Property Tax Code, effective September 1, 1989, bars a person from serving on the Board if they contract with the appraisal district, or if they contract on a tax related matter with a taxing entity served by the appraisal district, or if they have a substantial interest in a business that contracts with the appraisal district or a taxing entity served by the appraisal district.

Persons who appraise property for compensation for use in property tax proceedings or tax agents who represent owners for compensation are ineligible to serve on the appraisal district Board until the expiration of five (5) years after such activity.

### **Term of Office:**

Members of the board serve two-year terms beginning in January of even-numbered years. An exemption occurs for the County Tax Assessor-Collector who serves by statute with no term limitations.

### **Officers of the Board:**

The board elects a chairman, vice chairman, and a secretary at its first meeting each calendar year. To later fill a vacancy in one of these offices, the board elects a replacement at the first meeting after the vacancy occurs.

The duties of the Chairman include:

- Presiding at board meetings.
- Appointing committee members unless otherwise instructed by the board.

- Along with the secretary, signing all legal instruments requiring board signature.
- Performing legal duties as required by statute and functions by board rule.

The duties of the Vice Chairman, in the absence of the chairman, include:

- Preside at board meeting.
- Along with the secretary, signing all legal instruments requiring board signature.
- Performing legal duties as required by statute and functions by board rule.

The duties of the Secretary include:

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

The presiding officer, may offer a motion and vote on any motion.

**Recall (Sec 6.033)**

Section 6.033 of the Property Tax Code (Recall of Director) provides that the governing body of a taxing entity that participated in the appointment of an individual to the Board may initiate the procedure for recall of its representative. The recall shall be in the form of a resolution, be filed with the Chief Appraiser. The Chief Appraiser will deliver a written notice of the resolution to the presiding officer of each taxing unit entitled to vote, within 10 days of the filing of the resolution.

**Compensation and Reimbursement:**

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

## **OPERATION OF THE BOARD OF DIRECTORS**

### **Meeting Schedule and Format:**

All meetings of the Board shall be held in the Boardroom of the Midland Central Appraisal District located at 4631 Andrews Highway, Midland, Texas, unless a different location is designated by Board action and in the notice of meeting. Meetings shall start promptly at the appointed hour or as soon thereafter as a quorum is present.

A majority of the members of the board constitutes a quorum for the transaction of official business. Midland Central Appraisal District shall conduct all meetings in accordance with the Texas Open Meetings Act. The chairman may call special meetings or emergency meetings. During any meeting, the board may vote to call a special or emergency meeting.

An information packet outlining the agenda and providing support documents shall be prepared by the Chief Appraiser or a designated employee and shall be delivered by U.S. mail, electronic transmission, or physically delivered to the members, prior to each regular Board meeting. The packet shall include the minutes of the previous meeting. Only items posted in the meeting notice may be acted upon at a meeting.

The board conducts its meetings under Roberts Rules of Order Revised. The board may hold a closed or executive session that excludes the public to the extent permitted by law. The first order of business at a meeting is approval of the minutes of the preceding meeting. The secretary signs the minutes when approved. The chief appraiser prepares and keeps the official minutes on behalf of the Board.

### **Public Access to Board Meetings:**

The district shall also provide regular opportunities for the public to speak to the board on issues under the board's jurisdiction. Except when the board conducts a public hearing on a particular issue, the board will receive citizen comments only during the period specified by the agenda for public comments.

The agenda for each regularly scheduled meeting of the board shall include an agenda item for public comments. Prior to each board meeting, the public will be given an opportunity to sign-in to speak to the board, and will be given the board's rules for speaking at the public meeting.

During the agenda item allowing for public comment, the chairman shall announce that anyone wishing to address the board on issues under the board's jurisdiction may do so. The chairman shall allow each speaker three (3) minutes. The Chairman may extend the time at his/her discretion, allowing for time to complete the board's business and adjourning its meeting at a reasonable time. The board may refuse to hear comments on subjects not reasonably related to the jurisdiction, policies, and procedures of Midland Central Appraisal District.

### **Interpreter Accommodation:**

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

### **Disabled Persons:**

Midland Central Appraisal District strives to provide reasonable access to the board by disabled persons. As part of this effort, the District restricts several parking spaces to use only by disabled persons and maintains wheelchair accessibility to the customer service area and to the boardroom. A person who needs additional assistance for entry or access should notify the taxpayer liaison officer in writing at least seven business days before a regularly scheduled meeting. Upon receiving such notice, the Chief Appraiser shall make reasonable efforts to provide access to the meeting.

**Resolving Complaints:**

The board will consider written complaints about the policies and procedures of Midland Central Appraisal District, the Appraisal Review Board, the Board of Directors, and any other matter within the Board’s jurisdiction. The Board is without authority to consider complaints addressing any of the grounds for challenge, protest, or motion for correction of the appraisal roll before the Appraisal Review Board. (Sec. 41.03, 41.41. and 25.25) In addition, the Board has no authority to overrule an agreement between the chief appraiser and a property owner. (Sec. 1.111e)

Complaints against the appraisal district and its operations may be filed with the Board’s Taxpayer Liaison Officer in accordance to complaint filing procedures established by the board. (Appendix E) Written complaints addressed to the board are forwarded to the Taxpayer Liaison Officer (TLO). The agenda for each regularly scheduled meeting of the board shall include an agenda item for a report by the TLO. At each such meeting, the TLO shall report to the board of directors on the nature and the status of resolution of all complaints filed. Board deliberations concerning complaints must comply with the provisions of the Texas Open Meetings Act.

The Taxpayer Liaison Officer shall report to the board on complaints and the status of complaint resolution, concerning any pending complaints and complaints resolved since the liaison officer’s last report to the board that are within the board’s jurisdiction. Complaints should be filed with: Taxpayer Liaison Officer, Midland Central Appraisal District, P. O. Box 908002, Midland, TX 79708-0002

**Authority of the Board:**

The board of directors establishes general policies in conformity with the requirements of state law. The board may exercise its authority only by majority vote with a quorum present in a properly posted meeting. An individual member may not bind the board by any statement or action.

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

Appointments to standing committees are normally made as soon as possible after the board begins a new term. Except as otherwise stated in this policy manual, each committee establishes its own written operating procedures, subject to approval by the board of directors.

**Board of Director Training Requirements:**

All members of the Board of Directors shall complete an open meetings and public information training course of not less than one hour.

## **STATUTORY RESPONSIBILITIES OF THE BOARD**

### **Establishment of an Appraisal Office:** (Sec 6.05)

The administrative offices of Midland Central Appraisal District are located at 4631 Andrews Highway, in Midland, Texas. The board may lease additional office spaces as needed.

The district's normal business hours are from 8:00 a.m. to 5:00 p.m., Monday through Friday. The Chief Appraiser may modify normal operating hours in order to accommodate the needs of the general public. Departments involved in public contact must maintain sufficient personnel throughout these hours. The board and the chief appraiser periodically review office space requirements, lease arrangements, and other requirements related to the establishment of appraisal district offices.

### **Appointment of Chief Appraiser:** (Sec 6.05)

The chief appraiser is appointed by the board and serves as the appraisal district's chief administrative officer, implementing the goals and objectives set by board policy in compliance with Section 6.05 of the Property Tax Code, Comptroller rules, and other applicable laws. The chief appraiser is selected in accordance with procedures as approved by the board of directors (Appendix C).

The chief appraiser is an officer of the district for purposes of the nepotism laws. The District may not employ or contract with the chief appraiser's spouse, parent or stepparent, child or stepchild, or the spouse of any of these.

To be eligible to be appointed or serve as a chief appraiser, a person must be certified as a registered professional appraiser (RPA) under Section 1151.160, Occupations Code, possess an MAI professional designation from the Appraisal Institute, or possess an Assessment Administration Specialist (AAS), Certified Assessment Evaluator (CAE), or Residential Evaluation Specialist (RES) professional designation from the International Association of Assessing Officers. Additional qualifications for the chief appraiser are determined by the board and set forth in the document, "Chief Appraiser Qualifications" (Appendix A). The chief appraisal is expected to competently and effectively perform his or her duties. (Appendix B). The chief appraiser serves at the pleasure of the board of directors. The board evaluates the chief appraiser annually before the end of the second quarter of each year. The board uses a written form to assist in the evaluation of the chief appraiser (Appendix D).

### **Appointment of Taxpayer Liaison Officer:** (Sec 6.052)

The Board shall appoint a Taxpayer Liaison Officer (TLO), who serves at the pleasure of the Board. The Taxpayer Liaison Officer shall be a resident of the County for at least two years and can be an employee of the District as long as he or she does not perform appraisal functions. The Taxpayer Liaison Officer's compensation is set by the Board and provided by the budget.

The TLO shall administer the public access function required by law, and is responsible for resolving disputes not involving matters that may be protested under Section 41.41 of the Texas Property Tax Code. Neither the chief appraiser nor any other person who performs appraisal services for the appraisal district for compensation is eligible to be the district's TLO.

The TLO's goal will be to improve relationships with the public and assist the public with their information needs. The TLO will work with the chief appraiser and district staff to accomplish the board's goals. The liaison will develop and implement the public access function including



access to non-English speaking and handicapped persons thus enabling the public the opportunity to speak at board meetings and process complaints. The TLO shall report to the board at each meeting on the status of all complaints filed with the board. (Sec 6.04(g)). The TLO is responsible only to the board of directors, and serves at the pleasure of the board.

The TLO is also responsible for providing clerical assistance to the local administrative district judge in the selection of appraisal review board members. The TLO shall deliver to the local administrative district judge any applications to serve on the appraisal review board that are submitted to the officer and shall perform other duties as requested by the local administrative district judge. The officer may not influence the process for selecting appraisal review board members. (Sec 6.052(f)). The responsibilities of liaison officer are outlined in (Appendix F).

**Approval of Budget:** (Sec 6.06)

Before June 15 of each year, the Chief Appraiser prepares a preliminary budget and delivers copies to each board member and each participating taxing unit with a request for their comments and recommendations.

The Chief Appraiser shall prepare the final annual budget and present it for Board approval as required by statute, by September 15th of each year. The budget may not be adopted until written notice is given to the taxing entities and the Board has conducted a public hearing on the proposed budget. The secretary of the board shall deliver to the presiding officer of the governing body of each taxing unit participating in the district not later than the 10th day before the date of the hearing a written notice of the date, time, and place fixed for the hearing.

Once the board adopts a budget, expenditures in excess of the total budget require budget amendment in accordance with provisions of the Property Tax Code. Fund transfers that do not increase the total amount of the budget are not considered budget amendments. The board approves transfers of unencumbered balances between accounts in amounts exceeding \$25,000. The board has authorized the chief appraiser to transfer unencumbered balances between accounts in amounts of \$25,000 or below. The chief appraiser shall report such transfers to the board.

**Policy on Excess Payments to Fund Annual Budget:**

It is the policy of the Board of Directors of the Midland Central Appraisal District that if the total amount of payments made and/or due to be paid each year by the taxing units to fund the annual budget of the Appraisal District for a budget year exceeds the amount actually spent or obligated to be spent during such budget year for which payments were made, the excess amount of such payments or a portion thereof, by resolution of the Board of Directors, may be appropriated to the Reserve Fund accounts of the Appraisal District to fund current or future litigation and/or capital improvements. In contemplation of such an appropriation, the Chief Appraiser shall submit a report on budget expenditures, the estimated amount of excess budget payments, the status of the Reserve Fund accounts, and a recommendation for the appropriation of additional amounts to the Reserve Fund accounts for the consideration of the Board of Directors. Any excess payments made to fund the annual budget which are not appropriated to a Reserve Fund account in accordance with this policy shall be refunded to the taxing units as provided by the provisions of the Tax Code.

**Annual Financial Audit:** (Sec. 6.063)

The board contracts for an annual audit by an independent certified public accountant. 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. The auditor shall make an annual report to the board of directors.

**Designation of Depository:** (Sec 6.09)

The board solicits bids from financial institutions to be the district depository at least once every two years. In choosing a depository, the board selects the institution(s) that offer favorable terms and conditions for the handling of district funds. Funds must be secured in the manner provided by law for county funds. The Appraisal District shall deposit its funds with its depository financial institution in accounts insured by the Federal Deposit Insurance Corporation. The appraisal district depository must be incorporated under the laws of this state or the United States. In the event that the District has more money than can be insured by the FDIC, the District shall invest that money in accordance with the approved investment tools of TEX. GOV'T CODE § 22.56.009 *et seq.* All Investment funds will be secured in the manner provided by District's Investment Policy and in accordance with State and Federal Laws pertaining to the investment of public funds. Funds must be secured in the manner provided by law for county funds. The board and the depository may agree to extend a depository contract for one additional two-year period.

**Competitive Bidding Requirements:**

The district is subject to the same requirements and has the same purchasing and contracting authority as a municipality under Chapter 252, Local Government Code. (Section 6.11, Property Tax Code)

**Appointment of ARB Executive Members:** (Sec. 6.41(d-1))

The Appraisal Review Board (ARB) consist of members who will serve two (2) year staggered terms and are appointed by the local administrative district judge. Members of the board hold office for terms of two years beginning January 1. All members serve "at-large". The Appraisal Review Board conducts meetings and hearings in the Midland Central Appraisal District board/hearing rooms. Pursuant to Sec. 6.41(a), the board of the appraisal district, by resolution, must select a Chairman and Secretary from among the members of the ARB. The board of directors will endeavor to select as chairman of the ARB a member who has a background in law and property appraisal.

A chief appraiser, district employee, agent of the appraisal district, a member of the ARB, a member of the board of directors of the appraisal district, a property tax consultant, or an agent of a property owner commits an offense if the person communicates with the local administrative district judge regarding the appointment of appraisal review board members. (Sec. 6.41 (i)).

A member of the ARB may be removed from the ARB by majority vote of the Board of Directors or by the district court judge or judge's designee. Grounds for removal include a violation of:

- 1) Section 6.412; Restrictions on Eligibility of ARB Members;
- 2) Section 6.413; Interest in Certain Contracts Prohibited;
- 3) Section 41.66(f); Communication outside of hearing or proceedings;

- 4) Section 41.69; Conflict of Interest in property owner protest; or
- 5) Good cause relating to the attendance of members at called meetings of the ARB as established by written policy adopted by a majority of the Board of Directors or for clear and convincing evidence of repeated bias or misconduct.

**Ex Parte Communications: (Sec. 6.411)**

Board of director members shall not communicate with a member of the ARB with the intent to influence a decision by the member. Board members shall not communicate with a member of the ARB regarding any ARB training course except during a hearing or other ARB proceeding.

**Appraisal Contracts: (Sec 25.01(b))**

The chief appraiser, with the approval of the Board, may contract annually with private appraisal firms to perform appraisal services for the District.

**Periodic Reappraisal Plan: (Sec. 6.05(i))**

In order to ensure adherence with generally accepted appraisal practices, the Midland Central Appraisal District performs a comprehensive reappraisal of all property within the district on a two-year basis as outlined in the board of directors' biennial Reappraisal Plan.

The district shall hold a public hearing to consider the proposed plan. Not later than the 10th day before the date of the hearing, the secretary of the board shall deliver to the presiding officer of the governing body of each taxing unit participating in the district a written notice of the date, time, and place for the hearing. Not later than September 15 of each even-numbered year, the board shall complete its hearings, make any amendments, and by resolution finally approve the plan. Copies of the approved plan shall be distributed to the presiding officer of the governing body of each taxing unit participating in the district and to the comptroller within 60 days of the approval date.

**Agricultural Advisory Board: (Sec. 6.12)**

The agricultural advisory board is appointed by the Chief Appraiser with the advice and consent of the Midland Appraisal District Board of Directors. The agricultural advisory board is composed of three or more members as determined by the board. Members must be landowners of the district whose land qualifies for appraisal under the Texas Property Tax Code, Chapter 23, Sub-chapters C, D, E, or H and have been residents of the district for at least five years. The board meets at least once per year without compensation. The agricultural advisory board's function is to advise the Chief Appraiser on major issues dealing with agricultural and timber appraisal; net to land, degree of intensity standards, and other agricultural use and appraisal issues. As an advisory body, the board has no decision making authority or responsibility. The Chief Appraiser and the Appraisal Review Board (ARB) have statutory and legal responsibility to set values and make decisions on qualification for agricultural appraisal. No employee of the appraisal district may serve on the Agricultural Advisory Board. A member of the agricultural advisory board is not entitled to compensation.

**Records Management:**

The Board of Directors shall cause policies and procedures to be developed for the administration of the Texas Local Government Records Act. The Board shall designate a public information officer to administer the records management program.

**Conflicts Disclosure:**

Each member of the Board of Directors shall disclose any conflicts pursuant to the requirements of Tex. Loc. Gov't Code § 176.003 if such is appropriate. A member of the Board of Directors shall file such an affidavit if the director is considering entering a contract with a person with whom that member has an employment or other business relationship, or a family member of the Board member has such a relationship resulting in taxable income of \$2,500.00 or more during the previous twelve-month period. (Appendix G)

Each Board member shall also file such a disclosure, if the person or entity seeking a contract with the District has given one or more gifts to that Board member or family member of the Board member aggregating more than \$100.00 in the preceding twelve-month period.

Such disclosure shall be filed with a secretary of the Board not later than the second business on which the member becomes aware of the potential conflict. The Disclosure Statement shall comply with the provisions of Tex. Loc. Gov't Code §176.003(e).

The conflict disclosure provisions of this section shall also apply to the Chief Appraiser.

**OTHER BOARD OF DIRECTOR DUTIES**

**Receive Reports from Chief Appraiser:**

The board of directors will require and evaluate reports from the chief appraiser concerning the operations and financial status of the district.

**Ex Parte Communication with Chief Appraiser: (Sec 6.15)**

A member of the board of directors commits an offense if the member directly or indirectly communicates with the chief appraiser on any matter relating to the appraisal of property by the appraisal district, except in (1) an open meeting of the board of directors or another public forum or (2) a closed meeting of the board of directors held to consult with the board's attorney about pending litigation. This provision does not apply to routine communication between the chief appraiser and the County Assessor-Collector that relates to administration of an appraisal roll, certification, correction, or collection of an account.

**General Operational Policies:**

The board will require the development and adoption of district policies for the sound operation and financial management of District funds.

**District Legal Counsel:**

The board will select and approve the law firm or firms who will represent the district in legal matters and represent the district regarding delinquent property tax collection activities. The board shall periodically review contracts of such law firms.

The Board of Directors shall approve settlement of lawsuits involving value reductions of \$50,000,000.00 or greater, resulting in tax refunds of \$100,000.00 or more, or payment of attorney fees of \$20,000.00 or more. Also see district purchasing policy (Appendix G).

**Purchasing Authority:** (Sec. 6.11)

The Midland Central Appraisal District is subject to the purchasing and contracting authority as stated in Chapter 252 of the Texas Local Government Code, as required by the Texas Property Tax Code. Sections 252.062 and 252.063, Local Government Code, apply to an officer or employee of an appraisal district in the same manner those sections apply to a municipal officer or employee.

Section 252.021 of the Local Government Code states: (a) before a municipality may enter into a contract that requires an expenditure of more than \$50,000 from one or more municipal funds, the municipality must:

- (1) comply with the procedure prescribed by this subchapter and subchapter C for competitive sealed bidding or competitive sealed proposals;
- (2) use the reverse auction procedure, as defined by Section 2155.062(d), Government Code for purchasing; or
- (3) comply with a method described by Subchapter H or J, Chapter 271

The district may use the competitive sealed proposal procedure for high technology procurements and for the purchase of insurance.

The Board of Directors shall approve all contracts for expenditures exceeding \$10,000.00.

**Policies of the Appraisal District:**

The board of directors considers and acts on policies for the Midland Central Appraisal District.

**Other Duties:**

Performs other duties as required to govern the District and permitted by law.

## **Indemnification of Employees**

In the event that the Texas Department of Licensing and Regulation (TDLR) imposes an administrative penalty on a person who is employed by the Appraisal District, resulting from an act or omission by the person in the course and scope of the person's employment with the Appraisal District, the Appraisal District shall indemnify the person for the amount of the administrative penalty and the costs of challenging the imposition of the administrative penalty.

Notwithstanding the prior sentence, the Appraisal District is not required to indemnify a person upon whom an administrative penalty is imposed if the penalty was imposed because the person acted with negligence or in bad faith or with conscious indifference or reckless disregard for TDLR rules or regulations or for the Appraisal District's rules or policies. The total amount of indemnification provided by the Appraisal District shall not exceed \$25,000 for each occurrence.

**The policies and procedures of the Board may be amended to accommodate the needs of the Board, changes in state laws or changes in property tax code.**

APPENDIX A  
Midland Central Appraisal District  
Chief Appraiser Qualifications

- Possess at least one of the following: a registered professional appraiser (RPA), an MAI professional designation from the Appraisal Institute, an Assessment Administration Specialist (AAS), Certified Assessment Evaluator (CAE), or Residential Evaluation Specialist (RES) professional designation from the International Association of Assessing Officers. (Sec 6.05 c )
- Obtained a Bachelor's Degree from an accredited college or university. The board may waive degree requirements commensurate with qualified appraisal and or administrative experience.
- Comprehensive knowledge of modern real and personal property appraisal principles and practices; thorough knowledge of property tax appraisal laws; skill in making difficult real property appraisals; ability to plan and supervise the work of property appraisers and others.
- Comprehensive knowledge of modern property tax collection principles and practices; knowledgeable of ad valorem collection law; ability to work well with districts collection attorneys.
- Management-level experience is required.
- The candidate must possess or obtain the qualification of Registered Tax Assessor (RTA) within five years of the date of hire.
- Knowledge of governmental budgeting, finance, personnel management, media relations, and Texas property tax laws is necessary.
- Must exhibit an understanding and willingness to implement the goals and objectives as determined by the Midland Central Appraisal District board of directors.
- Must not be related within the second degree by consanguinity or affinity to a person who appraises property for compensation for use in proceedings before the appraisal review board or represents property owners for compensation before the appraisal review board.
- Must 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.
- The ability to physically perform required job functions.
- Be a strong moral character, and comply with the Property Tax Code, Texas Local Government Code, Comptroller rules, and other applicable laws.

APPENDIX B  
Midland Central Appraisal District  
Chief Appraiser Responsibilities

The Chief Appraiser is the chief administrator of the appraisal office. The Midland CAD Chief Appraiser also serves as Tax Assessor/Collector for all taxing units pursuant to Inter-local Cooperation Act contracts. The Chief Appraiser serves at the pleasure of the board and is directly accountable to the board for the timely discharge of his or her duties and responsibilities.

The Chief Appraiser coordinates and implements policy established by the Board of Directors follows the Texas Constitution, Texas property tax law and rules applicable to the appraisal, assessment and collection of Texas property taxes. The Chief Appraiser may delegate authority to his/her employees.

Examples of Specific Responsibilities with Texas Property Tax Code reference:

1. Publication of rendition requirements (Sec. 22.21)
2. Publication of exemption requirements and the availability of forms (Sec. 11.44)
3. Publication of protest procedures (Sec. 41.70)
4. Deliver 25.19 appraisal notices (Sec. 25.19)
5. Deliver 33.07 additional penalty notice to delinquent taxpayers (Sec 33.07)
6. Propose appraisal district budget to taxing units and CAD directors (Sec. 6.06(a))
7. Provide documentation and explanations for the public hearing on the proposed Appraisal District budgets (Sec. 6.06 (b))
8. Deliver "Estimate of Total Taxable Value" to each taxing unit (Sec. 26.01(e))
9. Certify appraisal roll (Sec. 26.01(a))
10. Files Electronic Appraisal Roll Submission with the Texas Comptroller's Property Tax Assistance Division
11. Publicize calculated effective tax rates and required schedules (Sec. 26.04(e))
12. Deliver Tax Statements (Sec 31.01(a))
13. Deliver annual collections reports to taxing units for which the chief appraiser also serves as tax assessor/collector.



APPENDIX C  
**CHIEF APPRAISER SELECTION PROCEDURE**

---

Upon vacancy of the position of chief appraiser, the Midland Central Appraisal District board of directors will follow the outlined procedure for seeking a qualified applicant.

**I. Preliminary Selection Activities:**

- A. Seek the advice of district legal counsel.
- B. Acknowledge the resignation, termination, retirement, or death of the preceding chief appraiser either at the next regularly scheduled board meeting or at a special meeting, as deemed necessary by the board.
- C. Name an Interim Chief Appraiser.  
The board will first consider selection of Interim Chief Appraiser from the qualified appraisal district employees. The board may consider a qualified candidate for this position from outside the district.
- D. Review job description and qualifications of the chief appraiser position.
- E. Discuss reasonable salary range and compensation package.
- F. Establish a schedule or calendar for the selection process.

**II. Section Activities:**

- A. Announce that MCAD is accepting applications for the Chief Appraiser position. The board may employ various method to attract potential candidates, including but not limited to:
  - 1. Professional trade organization publications.  
(Examples include: the Texas Association of Appraisal Districts (TAAD); Texas Association of Assessing Officers (TAAO); International Association of Assessing Officers (IAAO))
  - 2. Invitation letters to qualified candidates in the around the state.
  - 3. Letters to Human Resource departments of selected appraisal districts.
  - 4. Other methods deemed appropriate by the board of directors.
- B. Schedule and implement a preliminary screening of qualified candidates as determined by the board of directors.
- C. Conduct interviews with qualified candidates.
- D. Discuss making a job offer or conducting a second interview with finalists.
- E. Make final job offer.

### **III. Post-Section Activities:**

- A. Discuss terms of employment with the selected candidate.
  - 1. Probationary period and beginning salary.
  - 2. Benefit Package.
  - 3. Vehicle allowance.
  - 4. Other matters deemed appropriate by the board of directors.
  
- B. Review job criteria, standards, and methods of evaluation. Modification may be made as needed.
  
- C. Assist the new chief appraiser in his/her position.
  - 1. Formal letter of announcement from board of directors to appraisal district staff.
  - 2. Announce to public by publication in area newspaper.
  - 3. Introduction to community leaders.
  - 4. Personal assistance by individual board members.
  - 5. Any other action deemed appropriate by the board of directors.

APPENDIX D  
CHIEF APPRAISER EVALUATION FORM

Date of Review: \_\_\_\_\_

**Please rate the performance of the chief appraiser as follows:**

<b>1 =Poor</b>	<b>2 =Fair</b>	<b>3 =Good</b>	<b>4 =Very Good</b>	<b>5 =Excellent</b>
----------------	----------------	----------------	---------------------	---------------------

<b>Evaluation Statement</b>	<b>Rating</b>
Fulfills the duties and obligations of Chief Appraiser as required by the board of directors.	___
Keeps the board of directors informed in district matters.	___
Presents financial information in a complete and understandable format.	___
Agenda items are presented and explained clearly and knowledgeably.	___
Works well with members of the community.	___
Actively participates in professional property tax organizations	___
Works well with elected officials, administrators, and financial managers of area taxing units	___
There is a good balance between time spent in the office and in other responsibilities within and outside the district.	___
Possess and maintains a thorough understanding of Texas property tax law and other required laws.	___
The chief appraiser has the respect and cooperation of the employees.	___
Works well with valuation firms, attorney firms and financial institutions contracted with the district.	___
The chief appraiser exhibits good leadership skills.	___
The chief appraiser is a good manager of district resources.	___
Provides district with clear and concise purpose and direction.	___
The chief appraiser exhibits honest and ethical behavior.	___
Has progressed in reaching the director's goals and objectives.	___



APPENDIX E  
**INSTRUCTIONS FOR FILING A COMPLAINT**  
**TAXPAYER LIAISON OFFICER**

---

*(Modified in part from Taxpayers' Rights, Remedies, & Responsibilities as published by the Texas Comptroller of Public Accounts)*

If you have a complaint concerning the appraisal district and its operations, with the exception of the valuations and exemptions which fall under the jurisdiction of the Appraisal Review Board (ARB), you may file your complaint with the District's Taxpayer Liaison Officer (TLO). The TLO is appointed by the board of directors and acts as an intermediary between the taxpayer and the board. Contact information for the TLO can be obtained from the appraisal district office.

**In order to file a complaint, the following procedures should be followed:**

1. The complaint must be in writing and must adequately describe the specific facts which give rise to the complaint.
2. The TLO will research the complaint for remedies. If the TLO and the taxpayer can resolve the problem, the TLO will report the complaint along with the resolution to the board. If the complaint cannot be resolved through the TLO, the complaint will be placed on the agenda as an action item at the next meeting of the board. At this meeting, the taxpayer will be given the opportunity to present the complaint to the board in person.
3. The taxpayer must give the TLO adequate time to research the complaint and attempt to resolve the situation. If the complaint must be presented to the board, adequate time must be allowed in order for the district to call a meeting and comply with the posting requirements of the Open Meetings Act.
4. A taxpayer must further outline to the TLO any special assistance or arrangements that will be required in order to make his presentation to the board, such as translators for non-English speaking or deaf persons, or special needs for a person having any physical, mental, or development disability. The services must be requested at least five (5) working days in advance of the meeting.
5. If a taxpayer has a physical impairment and cannot present his complaint in writing, the complaint can be audio recorded and the recording will be played for the Board in lieu of the written complaint. Hearing impaired persons who TTY or TDD may call (432) 699-4991 to arrange for accommodations.

While a complaint is under investigation, the TLO must report on the status of the complaint to both the taxpayer and to the board at their monthly meeting until the complaint is resolved, unless notification would jeopardize an investigation.

Please remember, the board of directors does not participate in the appraisal process. If you have a complaint concerning the appraisal of your property, this matter does not fall under the jurisdiction of the board of directors. Property valuations and exemption issues must be protested to the Appraisal Review Board pursuant to Section 41.41, Texas Tax Code.

## APPENDIX F

### TAXPAYER LIAISON OFFICER RESPONSIBILITIES

**Authority:**

The Taxpayer Liaison Officer (TLO) serves at the pleasure of the board of directors. The establishment of the position is set forth in Section 6.052 of the Texas Tax Code.

**Purpose:**

The liaison officer shall administer the public access function required by Section 6.04(d), (e), and (f) of the Texas Property Tax Code, and is responsible for resolving disputes not involving matters that may be protested under Section 41.41 of the Texas Property Tax Code. The TLO may provide information and materials designed to assist property owners in understanding the appraisal process, protest procedures, and related matters.

**Responsibilities:**

- The TLO reports to the Board on the status of all complaints filed with the Board at each of their meetings. The Board shall evaluate the TLO regularly. (Sec. 6.04 (g) of the Property Tax Code) Excluding matters under the jurisdiction of the Appraisal Review Board.
- The TLO also provides clerical assistance to the local administrative district judge in the selection of ARB members and may not influence the process for selecting these members.
- Assist property owners with physical, mental, or developmental disabilities in order they may have reasonable access to the board.
- Develop and implement policies and procedures designed to guarantee access to the board by non-English speaking persons.
- The TLO may prepare information of public interest describing board functions and procedures involving how complaints are filed and resolved by the board.
- Assist the chief appraiser and his/her staff in developing and disseminating information and materials designed to assist property owners and the general public in understanding the appraisal process, protest procedures and related matters.
- The TLO is responsible for receiving and compiling a list of comments and suggestions filed by the Chief Appraiser, a property owner, or a property owner's agent concerning the matters listed in Section 5.103(b) or any other matter related to the fairness and efficiency of the ARB. The TLO shall forward to the Comptroller, comments and suggestions filed under this subsection in the form and manner prescribed by the Comptroller.
- Provides clerical assistance to the local administrative district judge in the selection of appraisal review board members. The officer shall deliver ARB applications and shall perform other duties as requested by the local administrative district judge.

## APPENDIX G

### **MIDLAND CENTRAL APPRAISAL DISTRICT PURCHASING POLICY**

---

Section 6.11, Texas Property Tax Code governs appraisal district purchases. An appraisal district is subject to the same requirements and has the same purchasing and contracting authority as a municipality under Chapter 252. (Local Government Code)

All appraisal district contracts requiring an expenditure of more than \$50,000 must be submitted to competitive bidding in accordance with the requirement under Chapter 252, Subchapter C, Texas Local Government Code.

According to Chapter 176, Texas Local Government Code, a person or agent of a person who contracts or seeks to contract for the sale or purchase of property, goods, or services with Midland Central Appraisal District must file a completed Conflict of Interest Questionnaire (Form CIQ) with the records administrator not later than the seventh business day after the date that the person becomes aware of facts that require the questionnaire to be filed. Further, an updated completed questionnaire must be filed not later than the seventh business day after the date the originally filed questionnaire becomes incomplete or inaccurate

The Board of Directors shall approve all contracts for expenditures exceeding \$10,000.00.

APPENDIX H  
AFFIDAVIT CONCERNING CONFLICTS OF INTEREST  
UNDER CHAPTER 171 OF THE TEXAS LOCAL GOVERNMENT CODE

THE STATE OF TEXAS

COUNTY OF MIDLAND

I, \_\_\_\_\_, as a member of the Board of Directors of Midland Central Appraisal District, make this affidavit and hereby under oath state the following:

I have a substantial interest in a business entity or real property that may receive a special economic effect by a vote or decision of the Board of Directors of Midland Central Appraisal District and the economic effect on my business entity or real property is distinguishable from its effect on the general public. What constitutes a "substantial interest," "business entity," "real property" and a "special economic effect" is terms defined in chapter 171 of the Texas Local Government Code.

I affirm that the business entity or real property referred to above is:

\_\_\_\_\_

The nature of my substantial interest in this business entity or real property is:

- \_\_\_ an ownership interest of 10 percent or more of the voting stock or shares of the business entity;
- \_\_\_ an ownership interest of 10 percent or \$15,000 or more of the fair market value of the business entity;
- \_\_\_ funds received from the business entity exceed 10 percent of (my, his, her) gross income for the previous year;
- \_\_\_ real property is involved and (I, he, she) have/has an equitable or legal ownership with a fair market value of at least \$2500;
- \_\_\_ a person who is related to me within the first degree of consanguinity (blood) or affinity (marriage) has a substantial interest in the involved real property or business entity. I have also checked which of the above types of interests my relative has in the item.

Upon the filing of this affidavit with the official record keeper for the local governmental entity, I affirm that I shall abstain from any discussion, vote, or decision involving this business entity or real property and from any further participation in this matter whatsoever.

Signed this day \_\_\_\_\_ of \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
Signature of public official  
Member of the Board of Directors  
For the Midland Central Appraisal District

BEFORE ME, the undersigned authority, this day personally appeared \_\_\_\_\_  
\_\_\_\_\_ and by oath swore that the facts herein above stated are true and correct to the best of my knowledge or belief.

Sworn to and subscribed before me on this the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
Notary Public in and for the State of Texas My  
commission expires:





**MIDLAND CENTRAL APPRAISAL DISTRICT**  
**PUBLIC MEETING OF THE BOARD OF DIRECTORS**

**Rules for Speaking at Public Meetings**

Those attending Midland Central District board meetings who are planning to speak need to sign in using the district's sign-up sheet prior to the start of the meeting. District board normally begins meetings begin at 9:00 AM.

**Public Comments are taken and addressed in the following format**

- First you must sign-in. If you have a specific agenda item(s) that you would like to address, please indicate that when you sign-in.
- If you signed-up to speak on a specific agenda item you will be given your time to speak during the meeting agenda item which allows for public comments.
- When recognized by the Chairman of the Board of Directors you will be asked to give your public comment, stating your name and address.
- The Chairman of the board is in charge of the meeting at all times. When speaking at the meeting you should address your questions/comments to the Chairman. The Chairman, will in turn, address the other board members and appraisal district staff, as needed.
- Your speaking time is limited to three minutes.
- Please silence your cell phone prior to the start of the meeting.
- The Board of Directors does not appraise property or grant exemptions. All valuation and exemption issues must be addressed by protest to the Appraisal Review Board. The Board of Directors does not appoint the ARB.
- Any formal complaints regarding issues the board has jurisdiction, should be first submitted to the district's Taxpayer Liaison Officer, in writing.
- At the conclusion of your comments, the board may not take any official action in response to your comments due to the restrictions imposed on the board by the Texas Opens Meeting Acts.



**ADOPTION AND AMENDMENT**

These policies may be altered, amended, or repealed, and adopted by the Board at any meeting of the Board at which a quorum is present, provided written notice of the proposed change is forwarded to each director 72 hours prior to the meeting at which official action is to be taken.

DULY PASSED AND APPROVED THIS 15<sup>th</sup> DAY OF MARCH 2018

**ATTEST:**

**MIDLAND CENTRAL APPRAISAL DISTRICT  
BOARD OF DIRECTORS**

**By:** \_\_\_\_\_

**Chairman of the Board**

**By:** \_\_\_\_\_

**Secretary of the Board**