



ARMSTRONG COUNTY APPRAISAL DISTRICT  
BOARD OF DIRECTORS POLICY

Proposed Amended 05/01/2023  
Adopted by the Board of Directors 05/01/2023

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## ARMSTRONG COUNTY APPRAISAL DISTRICT

The Armstrong County Appraisal District, hereinafter referred to as the District, is a political subdivision of the State of Texas created by the legislature and governed by the Property Tax Code that can be found at <http://www.cpa.state.tx.us/>. The District's primary responsibility is to develop an annual appraisal roll for use by the taxing entities. The District does not set tax rates or collect taxes. The District's website is [www.armstrongcad@armstrongcad.org](http://www.armstrongcad@armstrongcad.org).

The District's boundaries are the same as the Armstrong County boundaries.

The costs of District operations are shared by the various taxing entities participating in the District. Each taxing entity's allocation is based on its tax levy relative to the total tax levy of all the participating taxing entities. Statutes require that payments are due before the first day of each calendar quarter and late payments are assessed penalty and interest.

A majority of the taxing entities entitled to vote in the selection of the Board of Directors, hereinafter referred to as the Board, have the authority to veto the District's budget and any other action of the Board.

### BOARD OF DIRECTORS

The District is governed by a board of five directors elected by a majority of the taxing entities. Section 6.03 of the Property Tax Code governs the election of the Board.

#### **Eligibility**

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 taking office. An employee of a taxing entity participating in the 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. Sections 6.035 and 6.036 of the Property Tax Code set forth further restrictions on eligibility.

#### **Term of Office**

Members of the Board will serve two-year staggered terms beginning in January.

#### **Selection**

Section 6.03 of the Property Tax Code establishes the selection process for the Board. Members of the Board are selected by certain taxing entities participating in the District. The candidates who receive the highest vote counts from the voting taxing entities are elected as members of the Armstrong County Appraisal District Board of Directors.

#### **Officers**

At the first meeting of each calendar year the Board shall elect from its members a Chairperson, a Vice-Chairperson and a Secretary.

The duties of the chairperson shall include:

- Presiding at Board meetings.
- Appointing committee members unless otherwise instructed by the Board.
- Performing legal duties as required by state statute.
- Any other functions as designated by the Board.

The chairperson may vote, make a motion, or second a motion on any matter coming before the Board except as prohibited by statute.

The duties of the vice-chairperson shall include:

Presiding at meetings in the absence of the chairperson.

In the absence of the chairperson, the signing of all legal instruments requiring Board signature.

Any other functions as designated by the Board.

The duties of the secretary shall include:

Presiding at meetings in absence of both the chairperson and the vice-chairperson.

### **Ex Parte Communications**

In compliance with Section 6.15 of the Property Tax Code, no Board member may communicate, directly or indirectly, with the Chief Appraiser on any matter relating to the appraisal of property by the appraisal district except in an open meeting or in a closed meeting of the Board of Directors related to pending litigation with the Board's attorney present.

### **Authority and Responsibilities Defined in the Property Tax Code**

The Board shall establish general policies in keeping with the requirements of state law. Individual Board members shall have authority only when acting as a Board legally in session. The Board shall not be bound in any way by any statement or action on the part of any individual member except when such statement or action is relevant to specific approved action of the Board.

The statutory responsibilities of the Board defined in the Property Tax Code (PTC) include:

Establishment of an appraisal office (Section 6.05 of the PTC)

The administrative office of the District is located at 114 Trice St. Claude, Texas.

### **Appointment of the Chief Appraiser (Section 6.05 of the PTC)**

The Chief Appraiser is the chief administrative officer of the District. The Chief Appraiser is appointed by the Board. The Chief Appraiser is directly accountable to the Board for the effective discharge of all duties and responsibilities.

In addition to the requirements in the Texas Property Tax Code, the Board has several criteria defined for the hiring of a chief appraiser that include extensive administrative and management skills. The individual must either have a RPA designation or Level 3 working towards an RPA designation.

The Board will contact the Texas Association of Appraisal District (TAAD) to identify persons who have successfully completed the Chief Appraiser's Institute. These individuals may be made directly aware of the availability of the position. The position will also be posted on the ACAD website and in TAAD Ads through the TAAD website. At the discretion of the Board, a hiring firm may be employed to assist with the search for a qualified candidate.

The basis for the selection process will include an evaluation of a candidate's ability to demonstrate their attitude, aptitude and willingness to be a steward and leader for the district.

A Chief Appraiser Job Detail is a part of the Chief Appraiser's Job Description as created by the Board. The Board of Directors requires a candidate to submit to a resume detailing work experience and education. The Board of Directors, in considering a candidate for Chief Appraiser, also requires a **hand written** document detailing the experience, strengths and weaknesses in each of the 12 areas identified in the Job Detail. This document will be evaluated and used in the interview process to assess the ability of an individual to communicate well in a written format as well as to provide a basis for the candidate to demonstrate their ability to verbally respond to questions from the Board about their narrative. All skills claimed should be verifiable. The candidate will also be given an evaluation form and asked to candidly rank their ability to perform in all areas. The character of the Chief Appraiser is of utmost importance to the Board.

The Board may waive the hand written response to the Job Detail and the evaluation form when considering a candidate from within ACAD or with known and demonstrated skill sets appropriate for the position.

#### **Approval of the Budget (Section 6.06 of the PTC)**

The District budget operates on a fiscal calendar year which begins January 1st and ends on December 31<sup>st</sup>. The Board of Directors shall send copies of the proposed budget to each taxing unit participating in the district before June 15th of each year. The proposed budget must include the following (Section 6.06(a) of the Property Tax Code):

- a. A list showing each proposed position
- b. Proposed salary for each position
- c. All benefits proposed for the position
- d. Each proposed capital expenditure
- e. Estimate of the amount of the budget that will be allocated to each taxing unit

The Board of Directors will hold at least one public hearing to receive input on the proposed budget before September 15th of each year. (Section 6.06(b) of the Property Tax Code)

- a. Not later than the 10th day before the date of the hearing:
  - i. 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 fixed for the hearing
  - ii. The Chief Appraiser shall give notice in a newspaper having general circulation in the county for which the appraisal district is established (Section 6.062 of the Property Tax Code). The notice may not be smaller than ¼ page of a standard-size or tabloid-size newspaper and may not be published in the part of the paper which legal notices and classified advertisements appear.

1. The notice must set out the time, date, and place of the public hearing and must set out a summary of the proposed budget setting out as separate items:

- a. The total amount of the proposed budget
- b. The amount of increase proposed from the budget adopted for the current year
- c. The number of employees compensated under the current budget and the number of employees to be compensated under the proposed budget

2. The notice must state that the appraisal district is supported solely by payments from the local taxing units served by the appraisal district.

3. The notice must also contain the following statement: "If approved by the appraisal district board of directors at the public hearing, this proposed budget will take effect automatically unless disapproved by the governing bodies of the county, school districts, cities, and towns served by the appraisal district. A copy of the proposed budget is available for public inspection in the office of each of those governing bodies."

b. If the governing bodies of a majority of the taxing units entitled to vote on the appointment of the board of directors adopt a resolution disapproving a budget and the resolution is filed with the secretary of the board within 30 days after its adoption, the budget does not take effect, and the board shall adopt a new budget within 30 days of the disapproval.

The Board of Directors may amend the budget at any time (Section 6.06(c) of the Property Tax Code).

- a. Expenditures in excess of the total budget require budget amendments.
- b. Fund transfers that do not increase the total amount of the budget are not considered budget amendments.

If the total amount of the payments made or due to be made by the taxing units participating in the appraisal district exceeds the amount actually spent or obligated to be spent during the fiscal year for which payments were made, the Chief Appraiser shall refund the excess amount to the taxing units.

The Board of Directors shall consider the establishment of Assigned/Obligated Reserve Funds from any unspent surplus funds as deemed necessary. These Funds will be set up at the direction of the Board and the Chief Appraiser and can only be disbursed by approval of the Board of Directors.

#### **Budget Surplus Funds**

It is the policy of the Board that if the total amount of payments made and/or due to be paid each year by the taxing units participating in a given fiscal year exceeds the amount actually spent or obligated to be spent during such fiscal year for which payments were made, such excess amount may be appropriated to the Assigned/Obligated Reserve Fund accounts within the Appraisal District Budget and thereby obligated to be spent on the District Assigned/Obligated Reserve Fund, as approved by the Board. Should an Assigned/Obligated Reserve Fund not

be provided or the surplus funds otherwise obligated, said surplus funds shall be refunded to the entities in accordance with state law. As an account reaches its maximum, additional funds shall be reassigned as the Board considers necessary.

It is further the policy of the Board that the Assigned/Obligated Reserve Funds of the Appraisal District be submitted by the Chief appraiser to the Board annually for review and approval.

#### **Annual Financial Audit (Section 6.063 of the PTC)**

The Board shall contract for an annual audit by an independent certified public accountant. A copy of the audit report shall be delivered to the presiding officers of all taxing entities participating in the District.

#### **Designating of Depository (Section 6.09 of the PTC)**

The Board shall solicit bids for the District depository at least once every two years and shall designate the financial institution(s) that offer the most favorable terms and conditions for the handling of District funds. Funds must be secured in the manner provided by law. The Board and the depository may agree to extend a depository contract for one additional two-year period.

#### **Size and Leadership of the Appraisal Review Board (Section 6.41 of the PTC)**

The Appraisal Review Board, hereinafter referred to as ARB, will consist of a minimum of three regular members who will serve two-year staggered terms. No individual can serve more than three consecutive terms on the ARB. The Board may increase the size of the ARB to the number of members considered appropriate.

Selection of ARB members and the Chairman and Secretary is done by the Administrative District Judge of Armstrong County.

The ARB is responsible by statute for the review of appraisal records and the hearing and determination of property owner protests and taxing entity challenges. Section 5.041 of the Property Tax Code requires that members of the ARB complete training provided by the Comptroller. The ARB shall adopt rules of procedure and make them available to the property owners. The Chief Appraiser shall delegate appraisal office staff to provide clerical assistance to the ARB. ARB members shall receive a per diem as provided by the annual District budget.

A member of the ARB may be removed by the Administrative District Judge in accordance with Section 6.41(f) on the following grounds:

1. Violation of Section 6.412 (Restrictions on Eligibility of Board Members), 6.413 (Interest in Certain Contracts Prohibited), 41.66(f) (Ex Parte Communications) or 41.69 (Conflict of Interest); or
2. Good cause relating to the attendance of the members at called meeting of the board. Attendance of less than 70% of the called meetings is grounds for removal; or
3. Clear and convincing evidence of repeated bias or misconduct.

**Contracts (Section 6.11 of the PTC)**

The Board has the same purchasing and contracting authority as a municipality under Chapter 252 of the Local Government Code.

**Complaint Procedures (Section 6.04 of the PTC)**

The Board encourages the public to contact the Chief Appraiser in writing. The Board will consider written complaints about the policies and procedures of the District, ARB, Board and any other matter within its jurisdiction. The Board will *not* consider complaints addressing any matter that could be grounds for a challenge, protest, or correction motion before the ARB as set out in the Property Tax Code. The Board has no authority to overrule the Chief Appraiser or ARB's decision on a value, a correction, or a protest. If the Board determines it has no authority, the complainant will be notified accordingly.

The nature of the complaint must be clearly stated. The parties involved, the date, time, and location where applicable, and a listing of or copies of all relevant documents or facts pertinent to the complaint should be provided. Chief Appraiser will present all complaints to the Board and if unresolved, a hearing may be scheduled. Written complaints may be addressed to:

Armstrong County Appraisal District  
(Chief Appraiser, Chairperson or Individual Board Member)  
PO BOX 149  
Claude, TX 79019

**Records Management (Title 6, Subtitle C of the Local Government Code)**

The Board has adopted a Records Management Policy in compliance with the Texas Local Government Records Act. The Board has designated the Chief Appraiser as the records management officer to administer the records management program.

**Investment of Public Funds (Chapter 2256 of the Federal Government Code)**

The Board has adopted a Public Funds Investment Policy in compliance with the Public Funds Investment Act. The Board has designated the Chief Appraiser as the public funds investment officer to administer the investment of public funds.

**Reappraisal Plan (Section 6.05 of the PTC)**

The Board shall establish a reappraisal plan in compliance with Section 6.05 of the Property Tax Code. This plan will be reviewed and adopted biennially to inform the public and taxing entities of the needs and progress of the appraisal process.

**Other Statutory Duties**

The Board shall perform other duties as specified by Federal or State statutes. In addition to the specific statutory duties that are described above, the Board shall:

1. Consider and act on policies for the District. The Chief Appraiser or members of the Board may initiate such policies.



2. Select District legal counsel and authorize appropriate compensation from the District budget.
3. Perform other duties as required to govern the District as permitted by law.

### **Compensation**

Pursuant to Section 6.04 of the Property Tax Code, Board members shall not receive compensation for service on the Board. Members are entitled to reimbursement for actual and necessary expenses incurred in the performance of their duties as provided by the adopted budget.

### **Meetings**

All meetings of the Board are governed by Section 6.04 of the Property Tax Code and shall be held in a boardroom of the District located at 114 Trice St, Claude, TX 79019, unless a different location is designated by the Chairperson and in the notice of the meeting. Typically, board meetings are held quarterly. Meetings shall start promptly at the appointed hour or as soon thereafter as a quorum is present. Public attendance at meetings is welcome. Public Access is addressed later in this policy.

Notices of meetings shall be posted as required by law at the appraisal office and on the appraisal district website.

Listed agenda items only will be acted upon at the meeting.

A majority of the members of the Board shall constitute a quorum for the transaction of official business. In compliance with Chapter 551 of the Government Code, if a quorum is not present, the meeting will not be held. Appropriate arrangements will be made to reschedule and post the meeting to ensure a quorum is present.

An agenda packet outlining the agenda and providing support information shall be prepared by the Chief Appraiser or a designated employee and shall be mailed, emailed or delivered to the members prior to each regular board meeting. The packet shall include the minutes of the previous meeting. The minutes of the preceding meeting shall be approved by the Board and are a permanent record retained at the District.

### **Vacancies on the Board**

Section 6.03 of the Property Tax Code provides that in the event of a vacancy on the Board, the governing body of the taxing entities may nominate a candidate. The Board shall elect by majority vote of its members one of the nominees to fill the vacancy.

### **Recall**

Section 6.033 of the Property Tax Code provides that the governing body of a taxing entity that participated in the election of an individual to the Board may initiate the procedure for recall of its representative.

### **ETHICS POLICY**

It is the policy of the District that its officers and employees are impartial and adhere to the Texas Department of Licensing and Regulations Code of Ethics, available on their website at <https://www.tdlr.texas.gov/taxprof/laws-rules.htm#laws>. Public office or employment may not be used for personal gain. State laws applicable to the conduct of public officials are adopted in affirmation of these goals.

## **Standards of Conduct**

- A member of the Board, ARB or an employee of the District shall not in their official capacity transact any appraisal district related business with any person, business entity or property in which he has a substantial interest.
- A member or employee shall not accept, solicit, or offer any favor or gift that might reasonably tend to influence that individual in the discharge of their official duties or that the member or employee knows, or should know, has been offered or received with the intent to influence or reward official conduct.
- A member or employee shall not use their official position with the District to secure a special privilege, consideration, or exemption for themselves or others, or to secure confidential information for any purpose other than official responsibilities.
- A member or employee shall not use District facilities, personnel, equipment, or supplies for private purposes, except as authorized in the District's Personnel Policy.
- A member or employee may not participate in a vote or decision on a matter affecting a person, business entity, or property in which the member or employee has a substantial interest.
- A member or employee shall not use information received in connection with their official position for their own purposes or gain unless such information can be known by ordinary means to any ordinary citizen.
- A member or employee shall adhere to the District's Personnel Policy regarding employment practices.
- An employee shall not participate in the appraisal of property in which he has an interest (to include ownership, lien holder, or any other interest). The employee shall refer such property directly to the Chief Appraiser.

## **Compliance**

A member of the Board who violates any requirement of this policy is subject to recall by a governing body that cast votes in their election.

A member of the ARB is subject to the eligibility requirements as set forth in the Property Tax Code.

An employee who violates any requirement of this policy shall be subject to review and action by the Chief Appraiser.

## **Local Government Officer Conflict Disclosure Statement (Section 176 of the Texas Local Government Code)**

The chief appraiser or a member of the Board of Directors must file a disclosure statement to identify a relationship as listed below with a person who has contracted or may contract with the appraisal district:

1. if they or their spouse has an employment or business relationship that results in receiving taxable income; or
2. if they receive a gift that has an aggregate value of more than \$250.

### **PUBLIC ACCESS**

It is the policy of the Board to provide the public with a reasonable opportunity to address the Board. This section complies with Section 6.04 of the Property Tax Code.

- A. The Board will meet at least quarterly; meetings will be called and posted in accordance with the Texas Open Meetings Act.
- B. The Board provides for public input at each open meeting, during the agenda section titled "Welcome and Hearing of Visitors". Each visitor is requested to sign a visitor register before the opening of the meeting. If the visitor wishes to address the Board, a visitor identification card must be completed. The Chairperson will recognize visitors and will allow up to five minutes for each visitor wishing to address the Board as the respective topic or agenda item is introduced.
- C. The Board encourages the public to contact the Chief Appraiser on matters of policy, procedure or any other appraisal district related issues. Written comments may also be addressed to the chairperson or any individual member of the Board as follows:

Armstrong County Appraisal District  
(Chief Appraiser, Chairperson, or Individual Board Member)  
PO BOX 149  
Claude, TX 79019

- D. Non-English speaking persons are encouraged to provide a personal interpreter. However, the District will attempt to arrange for interpreting assistance provided a written request is submitted to the Chief Appraiser at least three business days in advance of the meeting.
- E. District facilities allow for access by disabled individuals. Handicapped parking spaces are available at the rear entrance of the office. Individuals who need additional assistance for entry or access should notify the property owner assistance department in writing at least three business days in advance of the meeting.
- F. Persons who have a physical, mental, or developmental disability are encouraged to provide for their own personal assistance. However, the District will attempt to

arrange for assistance provided a written request is submitted to the Chief Appraiser at least three business days in advance of the meeting.

AMENDMENT

The Board may amend this policy to comply with Federal or State legislation or to clarify any subject matter. Amendment will require action in a Board meeting.

Adopted by the Board of Directors on: 05.01.2023



Chairman, BOD



Secretary, BOD