

**Hemphill County Appraisal District  
Board of Directors**

**Policies and Procedures**

**Adopted by the Board**

**June 2016**

Amended January 2025

# **Hemphill County Appraisal District Board Policy and Procedures Manual**

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## **MISSION STATEMENT**

It is the mission of the Hemphill County Appraisal District Board of Directors to establish general policies in keeping with the requirements of state law and adherence to the dictates of the Texas Property Tax Code (Tax Code). It is charged with the responsibility to provide uniform and equal appraisal of all property within its boundaries and to develop an annual appraisal roll for use by the taxing units of the County.

In the event of a conflict between the terms of these policies and a statute or code provision, the statute or code provision shall prevail.

These policies shall be subject to periodic review by the Board of Directors.

## **BACKGROUND**

The Hemphill County Appraisal District is a political subdivision of the State of Texas created pursuant to Subchapter A, Tax Code.

The appraisal district's primary responsibility is to develop an annual appraisal roll for use by the taxing units in the County. The appraisal district's boundaries are the same as the Hemphill County's boundaries.

The taxing units in the County share the costs of appraisal district operations. Each taxing unit's allocation is based on its tax levy relative to the total tax levy of all the participating taxing entities.

Unless the governing body of a unit and the chief appraiser agree to a different method of payment, each taxing unit shall pay its allocation in four equal payments to be made at the end of each calendar quarter. For good cause shown, the board of directors may waive the penalty and interest on a delinquent payment.

A majority of the taxing entities entitled to vote in the selection of the Board of Directors have the authority to veto the appraisal district's budget and any other action of the Board of Directors.

## **BOARD OF DIRECTORS**

The Hemphill County Appraisal District is governed by a board of five voting directors and one non-voting county tax assessor.

### **ELIGIBILITY**

Board members must meet the following eligibility requirements, as well as any additional requirements set out in the Tax Code or the Texas Comptroller's publication *Appraisal District Director's Manual*.

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.

Section 6.035, Tax Code, states 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, Tax Code, bars a person from serving as an appraisal district director if the person is related within the second degree by consanguinity (blood) or affinity (marriage) to a person who operates for compensation as a tax agent or a property tax appraiser in the appraisal district.

Section 6.036, Tax Code, bars a person from serving on the board if the person contracts with the appraisal district, or if the person contracts on a tax-related matter with a taxing entity served by the appraisal district, or if the person has a substantial interest in a business that contracts with the appraisal district or a taxing entity served by the appraisal district.

### **SELECTION AND TERMS OF OFFICE**

Members of the Board of Directors will serve two-year terms beginning in January of even-numbered years. By resolution adopted on December 3, 1997, The Board of Directors of Hemphill CAD, under Section 6.031 of the State Property Tax Code adopted staggered terms beginning with the year 1998.

At the same time, in accordance with Section 6.034(a) of the Tax Code, the method of selection of the Board of Directors was changed as follows:

Canadian Independent School District is to appoint three members with two members appointments being made in even numbered years and one appointment being made in odd numbered years.

Hemphill County shall appoint one member prior to December 1 of each odd numbered year.

The governing bodies of Fort Elliott Consolidated School District (formerly Allison Independent School District) and the City of Canadian shall select for appointment to the Board, one individual through the standard state election process for CAD Board members. This process shall occur in each odd numbered year.

All terms are for a period of two years. The Tax Assessor/Collector is automatically appointed to the Board by state law as a non-voting member.

This resolution was ratified on February 4, 2009 by motion of the Board and amended on November 9, 2016 and February 3, 2021 also by motion of the Board.

## **VACANCY**

If a vacancy occurs on the Board, then said vacancy shall be filled according to the provisions of Property Tax Code Section 6.031.

## **RECALL**

Section 6.033, Tax Code, 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.

## **OFFICERS OF THE BOARD**

The officers of the board shall consist of a chair, vice-chair and secretary who shall be selected by majority vote at the regular First Quarter meeting of each year. In the event of a vacancy of office, the office is filled at the first regular meeting following the vacancy.

The duties of the chair shall include:

- Presiding at board meetings.
- Appointing committee members unless otherwise instructed by the board.
- Signing all legal instruments requiring board signature.
- Performing legal duties as required by state statute.
- Any other functions as designated by the Board of Directors.

The chair may vote on any matter coming before the Board of Directors except as prohibited by statute.

The duties of the vice-chair shall include:

- Presiding at meetings in absence of the chair.
- In the absence of the chair, the signing of all legal instruments requiring board signature.
- Any other functions as designated by the Board of Directors.

The duties of the secretary shall include:

- Presiding at meetings in absence of both the chair and the vice-chair.
- Meeting statutory notice requirements, i.e., delivering written notice to the presiding officer of the governing body of each taxing entity participating in the district of the date, time and place for the public hearing to consider the district budget and Re-appraisal Plan.

All members will be placed on the CAD's financial institute's signature card for check signing.

## **COMPENSATION AND REIMBURSEMENT**

Members of the board may not receive compensation for service on the board, but are entitled to reimbursement for reasonable and necessary expenses incurred in the performance of their duties as provided by the budget adopted by the board.

Board members who incur expenses doing appraisal district business must complete an expense report. Any qualifying mileage incurred during appraisal district business other than regularly scheduled Board meetings will be reimbursed by the Hemphill County Appraisal District at the current Internal Revenue Service mileage rate.

## **MEETINGS IN GENERAL**

The Board of Directors shall hold its meetings in the boardroom of the Hemphill County Appraisal District located at 102 N 5th Street, Canadian, Texas 79014, unless a different location is designated by board action and/or posted in the notice of meeting.

Meetings shall start promptly at the appointed hour or as soon thereafter as a quorum is present.

Notices of meetings shall be posted as required by law. No business shall be transacted at the meeting except that for which the meeting is called.

If Board members wish to include items for discussion at a Board meeting, they should use the following procedure: Contact, by email, the Board Chair and the Chief Appraiser. This contact needs to be made 24 hours (2 days) prior to the 72 hour (3 days) required notice of meeting posting to request that the item be placed on the Board agenda.

A majority of the members of the board shall constitute a quorum for the transaction of official business.

The Board Chair shall follow Robert's Rules of Order, newly revised, in conducting the board's meetings.

The chief appraiser or designated employee shall prepare the agenda packet outlining the agenda and providing support information and mail or deliver to the directors prior to each regular board meeting. The packet shall include the minutes of the previous meeting.

The Board shall approve minutes of the preceding meeting. The chief appraiser shall be the custodial of the Board's official minutes of all meetings.

## **CITIZEN COMMUNICATIONS**

The agenda for the order of business for all regular meetings shall include an agenda item to allow for communications from citizens on any issue within the authority of the board.

The board shall allow a reasonable amount of time for citizen communications as determined by the chair. Citizens who do not speak English or are hearing impaired are encouraged to contact the appraisal office in advance of their presentation so that arrangements can be made to provide a professional interpreter. See the board's specific policies on board meetings regarding public access, interpreters, disabled persons and complaints.

## **AUTHORITY AND FUNCTIONS**

The Board of Directors shall establish general policies in keeping with the requirements of state law.

Members of the board 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 in pursuance of specific instructions of the board.

The statutory responsibilities of the Board of Directors include:

1. The establishment of an appraisal office (Section 6.05 of the Property Tax Code).  
The administrative offices of the district shall be located at 102 N 5<sup>th</sup> Street, Canadian, Texas 79014.
2. The appointment of the chief appraiser (Section 6.05 of the Property Tax Code).  
The board shall appoint a chief appraiser.
3. Approval of the budget (Section 6.06 of the Property Tax Code).
  - a. The board shall consider and adopt an annual budget by September 15 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.

- b. The chief appraiser shall prepare the budget and schedule a public workshop session for the Board of Directors and any other eligible and interested parties to present the preliminary budget. This preliminary budget will be sent to all taxing entities for their review. Based on changes to the preliminary budget as approved by the Board of Directors, the chief appraiser shall prepare the budget and present it for final board approval as required by statute.
4. Annual financial audit (Section 6.063 of the Property Tax Code). 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.
5. Designation of depository (Section 6.09 of the Property Tax Code).
  - a. 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.
  - b. Funds to be invested in:
    - i. Fully collateralized Certificates of Deposit as defined within the Bank Depository Contract,
    - ii. Fully insured Certificates of Deposit,
    - iii. Obligations of the United States Government, its agencies and instrumentality's and,
    - iv. Direct obligations of the State of Texas or its agencies.
  - c. Insured certificates of deposit are to be insured by the FDIC or appropriate private insurance coverage as specified on certificates in excess of \$100,000.
  - d. All such investments without regard to type shall be consistent with State and Federal Laws pertaining to the investment of public funds.
  - e. All funds per the District's Investment Policy are to be held in the District's checking account, money market account or held in a Certificate of Deposit with the District's designated depository.
6. Appointment of the Appraisal Review Board (Chapter 6, Subchapter C, Property Tax Code). Law changed January 1, 2020. This is now the responsibility of the Local Administrative District Judge. (Section 6.42(a), Property Tax Code)
7. Appraisal contracts (Section 25.01(b) of the Property Tax Code). Upon recommendation by the Chief Appraiser, the Board of Director shall review and approve contracts between



the appraisal district and private appraisal firms to perform appraisal services for the district.

#### 8. Competitive Bidding Requirement (Section 6.11. of the Property Tax Code).

Section 6.11 states that 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.

The Hemphill County Appraisal District Board of Directors requires that a contract requiring an expenditure of more than \$50,000, be submitted to competitive bidding, with the exception of a contract for professional services. The competitive bidding requirements are:

1. notice of the contract;
2. issuance of the contract to the lowest responsible bidder;
3. rejection of bids;
4. expenditure of funds on the completion and acceptance of the contract;
5. exceptions to the competitive bidding requirement;
6. change orders; and
7. effect of noncompliance with the competitive bidding requirements.

The notice of the contract shall be published in a newspaper of general circulation in the district. The notice also shall be posted at the Appraisal District Office at 102 N 5th Street, Canadian, Texas 79014.

#### 9. Complaints

Written complaints that involve issues that are within the authority of the Board of Directors are to be considered by the board or its designee. See the Board's specific policy for resolving public complaints with the appraisal district.

Until such time as written complaints are resolved or a final determination is established, the Board of Directors shall periodically report the status of such complaints to the parties involved in the complaint as required by law.

The Board of Directors shall designate a taxpayer liaison officer to administer the public access functions described under the citizen communications section and to resolve disputes involving matters other than those that may be protested to the Appraisal Review Board. A report will be presented at each board meeting concerning the status of any written complaints filed with the board.

10. Records management

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

11. Other duties

- a. The board shall perform other duties as specified by state statutes.
- b. The board shall require and evaluate reports by the chief appraiser concerning the operations and financial status of the appraisal district.
- c. The board shall require the development and adoption of district policies for the sound financial management of district funds. The board of directors shall adopt by official action an Investment Policy in accordance with Chapter 6 of the Texas Property Tax Code; Sections 2256.003 to 2256.006 of the Government Code; Article 2529, Article 2544, Article 2546, Article 2546a, Article 2548a, Article 2549 and Article 2558, Vernon's Ann. Civ. St.
- d. The board shall assist in presenting to the public the needs and progress of the appraisal district.
- e. The board shall consider and act on policies for the appraisal district. Such policies may be initiated by the chief appraiser or by members of the board.
- f. The board shall approve all contracts as required by law.

## **SPECIFIC POLICIES ON MEETINGS AND INTERACTION WITH THE BOARD**

### **POLICY: SPECIFIC GUIDELINES FOR THE BOARD OF DIRECTORS MEETINGS**

It is the policy of the Board of Directors of the Hemphill County Appraisal District that the Board will meet quarterly in regular session in a public meeting. The meetings shall be designated at the beginning of each calendar year and so posted as scheduled Board meetings.

The Board of Directors may hold additional regular Board meetings at the call of the Chair of the Board of Directors as needed by properly posting the regular meeting in accordance with the Open Meetings Act.

All meetings of the board shall be held in the boardroom of the Hemphill County Appraisal District located at 102 N 5th Street, Canadian, Texas 79014, unless a different location is designated by board action and/or posted in the notice of meeting.

Meetings shall start promptly at the appointed hour or as soon thereafter as a quorum is present.

Notices of meetings shall be posted as required by law. No business shall be transacted at the meeting except that for which the meeting is called.

If Board members wish to include items for discussion at a Board meeting, they should use the following procedure: Contact, by email, the Board Chair and the Chief Appraiser. This contact needs to be made 24 hours prior to the 72 hour required notice of meeting posting to request that the item be placed on the Board agenda.

A majority of the members of the board shall constitute a quorum for the transaction of official business.

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 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. The official minutes of all meetings shall be held by the chief appraiser.

## **POLICY: PUBLIC ACCESS TO BOARD OF DIRECTORS**

It is the policy of the Board of Directors of the Hemphill County Appraisal District (CAD) to provide the public with a reasonable opportunity to address the Board on the policies and procedures of the Appraisal District, the Appraisal Review Board or other matters related to the Board's jurisdiction.

At each regularly scheduled Board meeting, under the agenda item titled "PUBLIC COMMENT," the Chair of the Board will announce that each person wishing to address the Board on such policies, procedures or other issues may do so.

The Board may vote to set a time limit on any person in order to allow the Board to complete its business and adjourn the meeting at a reasonable time. The current period of time shall be five minutes per person. The time limit may be adjusted at the discretion of the Chair at each meeting. If a large number of persons wish to speak to the board, the Chair may reduce each person's time for speaking as may be reasonably necessary to allow the board to complete its business and adjourn the meeting at a reasonable time.

The Board may refuse to hear any person who attempts to speak on a subject unrelated to the policies and procedures of the Appraisal District or the Appraisal Review Board or within the Board's jurisdiction.

The Board may request and direct the Chief Appraiser to provide response to the matters or issues raised or may respond individually to each person addressing the Board.

The Board of Directors will provide on each Board of Director's quarterly meeting agenda an item entitled, "Reports" at which time the Chief Appraiser or person designated by the Board may deliver an oral or written report to the Board on the activities for the time period from the last Board meeting.

The Board shall provide a written publication describing the Board's policy concerning public access to the Board, and access by disabled or non-English speaking persons.

## **POLICY: INTERPRETERS FOR NON-ENGLISH SPEAKING PERSONS**

The Board of Directors strives to provide reasonable access to persons who do not speak English.

If a person who does not speak English or who communicates by sign language wishes to address the Board of Directors at the regularly scheduled meeting, the Board will make every attempt to accommodate these special requests to ensure each person the opportunity to be heard.

If the person needing assistance is unable to provide his/her own interpreter, then they must contact or notify the Chief Appraiser's Office requesting language assistance three (3) days prior to the scheduled Board meeting. Upon receiving such notice, the Chief Appraiser shall arrange to have an interpreter or linguist to be present at the Board meeting; and, if one cannot be arranged, the Board will be informed.

The Chief Appraiser shall develop a contact list of people to assist in interpreting at a board meeting. The Chief Appraiser will contact the local school district(s) to obtain names and contact information for any foreign language teacher and/or teacher proficient in sign language willing to assist as well as seek assistance from the county and local cities within the appraisal district.

## **POLICY: PUBLIC ACCESS BY DISABLED PERSONS**

The Board of Directors strives to provide reasonable access to the board's meetings by disabled persons.

The Chief Appraiser shall make sure that the Hemphill County Appraisal District's office and where the Board of Directors meetings are held are accessible to persons in wheelchairs and other persons with disabilities that affect their mobility. The measures to be taken will ensure that all Appraisal District's offices are equipped with the appropriate ramps inside and outside the offices and the appropriate railings in the restroom facilities as prescribed under the American with Disabilities Act.

Handicapped parking spaces will be provided as close as possible to the entrance of the Appraisal District's offices to provide easy access to the office facilities.

A person who needs additional assistance for entry or access should notify the Chief Appraiser's Office in writing at least three (3) business days before any regularly scheduled meeting. The notice should describe the person's disability and how it prevents the person from having access to the Board. Upon receipt of such notice, the Chief Appraiser shall determine whether the person can be given access to the Board, or that other means must be arraigned. Under such circumstances, the Chief Appraiser shall inform the Board of the reasons why the person was not able to address the Board in person.

## **POLICY: RESOLVING PUBLIC COMPLAINTS**

The Board will consider written complaints about the policies and procedures of the Hemphill County 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 as set out in the Property Tax Code.

Hemphill County Appraisal District Information personnel are available to answer questions or direct other available persons to help. The telephone number is 806-323-8022.

If an individual files a written complaint with the Board of Directors that the Board has the authority to resolve, the complaint must state explicitly the issues involved with appropriate documentation.

The Board of Directors will consider complaints about itself, the Appraisal District, the Appraisal Review Board or any of the following persons: a member of the Board of Directors; a member of the Appraisal Review Board; the Chief Appraiser; any employee of the Appraisal District; and, any private person or firm who, by contract, performs governmental functions for the Appraisal District.

A person may file a complaint with the Board by any of the following persons or entities: an owner of taxable property in the Appraisal District; a taxing unit for which the Appraisal District appraises property; the Appraisal Review Board or any member thereof; the Chief Appraiser; or any employee of the Appraisal District.

The following items cannot be resolved by the Board:

- 1) determination of appraised value,
- 2) unequal appraisal,
- 3) inclusion of property on appraisal records,
- 4) denial of an exemption,
- 5) disqualification for special appraisal,
- 6) identification of taxing units wherein taxable,
- 7) determination of ownership, and
- 8) any other action that applies to the property owner and adversely affects him.

The Board of Directors shall take the actions it may deem reasonable and appropriate to resolve a complaint. The Board may also allow the complaining party to appear before it. The Board's deliberations at its meetings with respect to complaints shall occur in open session or executive session as authorized by the Texas Open Meetings Act, Chapter 551, Government Code.

The Board of Directors has outlined its complaint procedures in a pamphlet available at the appraisal district's front lobby. A person wishing to file a complaint shall receive the pamphlet about the complaint process.

The person must file a written complaint and send it to the Board Chairman. The Board Chair includes the complaint on the next Board agenda as a discussion item. The Board determines if the complaint is within the jurisdiction of the Board of Directors.

If the complaint is not within its jurisdiction, the Board may so rule and refer the complainant to the chief appraiser, a staff member, the appraisal review board, a taxing unit or other appropriate party regarding complaints filed regarding matters outside the jurisdiction of the Board.

If the complaint is within the Board's jurisdiction, the Board will assign staff to research the complaint and report to the Board on the complaint and its resolution. The Board shall determine any pending complaints and complaints resolved since the Board's last meeting that are within the Board's jurisdiction.

If a complaint is addressed to some action or omission specifically on the part of the Chief Appraiser or if it otherwise appears that the Chief Appraiser could not objectively investigate the complaint and make impartial recommendations to the Board, then the Chair or the Board may refer the complaint to some other party to perform the functions of the Chief Appraiser with regard to investigating the complaint and making recommendations to the Board.

All parties shall cooperate fully with an investigation being conducted by the Board or the Chief Appraiser, if so assigned.

When a complaint is pending, the Board will try to resolve all complaints filed within thirty (30) days. If not, the Board, at its following meeting, will notify in writing both parties stating the status of the complaint unless such notice would jeopardize an undercover investigation. The Board will not respond to the complaint filed until the undercover investigation has been concluded and dismissed. The Board shall notify the parties when a complaint is finally resolved.



## **POLICY: EMPLOYEE CONTACT WITH BOARD OF DIRECTORS**

The Board of Directors shall refrain from contacting Hemphill County Appraisal District employees to discuss individual personnel issues. While the Board of Directors is the policy maker for the Hemphill County Appraisal District, the Chief Appraiser, not the Board of Directors, has final decision making authority under the District's Personnel Policies with respect to employee matters.

All Hemphill County Appraisal District employees shall refrain from contacting the Board of Directors to discuss individual personnel issues. Such communications should be addressed through the grievance procedure administered by the Chief Appraiser.

# **DISTRICT ADMINISTRATION**

## **POLICY: CHIEF APPRAISER – APPOINTMENT AND DUTIES**

The Chief Appraiser is the chief administrative officer of the appraisal district office.

The Chief Appraiser is appointed by the Board of Directors. The Chief Appraiser is directly accountable to the board for the effective discharge of all duties and responsibilities. All other personnel are employed by and accountable to the Chief Appraiser.

The Chief Appraiser may delegate authority to subordinate employees.

The Board of Directors shall provide for an annual performance review of the Chief Appraiser.

The Chief Appraiser is an officer of the appraisal district for purposes of the nepotism law. An appraisal district may not employ or contract with an individual or a spouse of an individual who is related to the Chief Appraiser within the first degree by consanguinity or affinity as determined under state law.

### **APPOINTMENT**

The appraisal district board of directors may utilize these guidelines to conduct the process of filling the vacancy for Chief Appraiser. The appointment process will be conducted in accordance with all requirements of the Texas Open Meetings Act, Chapter 551, Government Code, and the Texas Public Information Act, Chapter 552, Government Code.

The guidelines include:

- Determine if appointment of an Interim Chief Appraiser is necessary. If so, determine whether that person will be eligible to apply for the regular appointment, any salary changes & other duties as outlined by the Board.
- Determine whether to obtain the services of a consultant and/or professional executive search firm or whether to appoint a search committee of the Board.
- Develop an advertisement reflecting required and desired qualifications.
- Develop a timetable to accept applications and interview qualified applicants.
- Publish locally and decide whether to advertise in trade journals published by organizations such as the Texas Association of Appraisal Districts.
- Conduct interviews with qualified applicants.
- Appoint the Chief Appraiser by majority vote of the board and determine final details on start date, salary and job description.

The Board of Directors shall provide for an annual performance review of the Chief Appraiser.

The Board of Directors shall determine the Chief Appraiser's job description & evaluation instrument.

### **DUTIES**

The Chief Appraiser coordinates and implements the goals and objectives established by board policy, provisions of the Property Tax Code and other applicable laws and rules.

The Chief Appraiser's responsibilities include numerous statutory responsibilities related to the development of appraisal rolls and the administration of the appraisal office. Additionally, the chief appraiser is assigned duties by the Board of Directors necessary for the conduct of board duties and implementation of Board policy. The Chief Appraiser shall:

1. Establish a comprehensive program for the conduct of all appraisal activities and keep the board informed on the progress of appraisal activities.
2. Develop and implement sound administrative procedures for the conduct of all district functions.
3. Develop and implement an effective financial management system and provide reports to the board to allow evaluation of the district's fiscal affairs.
4. Develop and implement an effective internal budget development system and prepare a proposed budget by June 15 of each year.
5. Serve as the district's spokesperson in providing information to news media, taxing entities and the general public on the operations of the appraisal district and provisions of the property tax laws.
6. Prepare the agenda for each board meeting, attend all meetings and provide staff recommendations for all appropriate board actions.
7. Develop and implement a personnel management system for job assignments, personnel evaluations, staff hiring, periodic salary surveys and classification studies and other personnel related matters.
8. Employ and compensate professional, clerical and other personnel as budgeted.
9. Appoint members of the Agricultural Appraisal Advisory Board with the advice and consent of the Board of Directors.
10. Review adjustments or changes involving properties of employees of the appraisal district.

## **POLICY: REAPPRAISAL PLAN**

It is the policy of the Hemphill County Appraisal District to reappraise all taxable property as stated in the most recent adopted Reappraisal Plan as required by Section 6.05(i), Tax Code.

The Chief Appraiser will establish and present to the Board a two-year Reappraisal Plan in every even numbered year. The Reappraisal Plan shall set forth the plans to conduct all appraisal activity.

## **POLICY: APPOINTMENT OF AGRICULTURAL APPRAISAL ADVISORY BOARD**

The Chief Appraiser, with the advice and consent of the board, shall appoint an agricultural advisory board to advise the Chief Appraiser on the valuation and use of agricultural land, as required by Section 6.12 of the Tax Code.

The advisory board must consist of three or more members. One member must represent the Farm Services Agency, formerly known as the county agricultural stabilization and conservation service. The other members must own agricultural or timber land which qualifies for productivity valuation under Article VIII, Sections 1-d or 1d-1, of the Texas Constitution, and they must have resided in the appraisal district for at least five years.

Appraisal district officers and employees are ineligible to serve.

The advisory board is required to meet at least once a year. Members will serve two-year, staggered terms and may not be compensated.

# ETHICS

It is the policy of the Hemphill County Appraisal District that the officers and employees of the district are independent, impartial and responsible to the taxpayers of the Hemphill County Appraisal District; that public office or employment not be used for personal gain; and that state laws applicable to the conduct of public officials are observed.

Policies and procedures of the appraisal district are adopted in affirmation of these goals.

## Standards of Conduct

A member (director) of the Board of Directors or Appraisal Review Board or an employee of the District shall not in his official capacity transact any business with any person, business entity or property in which he has a substantial interest.

A member or employee shall not accept or solicit any gift or favor that might reasonably tend to influence that individual in the discharge of his official duties or that the member or employee knows, or should know, has been offered with the intent to influence or reward official conduct.

A member or employee shall not use his official position with Hemphill County Appraisal District to secure a special privilege, consideration or exemption for him 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 to the extent such are lawfully available to the public.

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.

An employee shall not participate in the appraisal of property in which he has an interest (to include ownership, lienholder or any other interest.) The employee shall refer such property directly to the Chief Appraiser.

A member or employee shall not use information received in connection with his official position for his own purposes or those acting on his behalf or gain unless such information can be known by ordinary means to any ordinary citizen.

## Outside Employment

An employee shall not engage in any activity or employment outside of the appraisal office if such engagement adversely affects his impartiality in the execution of his official duties or adversely affects the performance of his official duties.

An employee shall not serve as a tax agent or appraiser for any party; by serving that party for any form of compensation or any benefit through the collection of data, appraisal of property,

presentations, argument, appearances or other exercise of influence in the property tax system, unless such service does not involve properties in the purview of the appraisal district.

### **Compliance**

A member of the Board of Directors who violates any requirement of this policy shall be subject to review and action by the appointing authority. A taxing unit may ask for the recall of any director the unit voted for in the appointment process.

A member of the Appraisal Review Board who violates any requirement of this policy shall be subject to review and action by the Board of Directors.

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

# **APPRAISAL DISTRICT BUDGET AND FINANCES**

## **POLICY: ADOPTION OF APPRAISAL DISTRICT BUDGET**

The Chief Appraiser, prior to May 15 of each year, shall prepare a preliminary budget and deliver copies to each board member for their comments and recommendations.

The board shall consider and adopt the annual budget by September 15 of each year, after giving notice to the public and taxing units and conducting a public hearing as required by law by June 15.



## **POLICY: APPRAISAL DISTRICT BUDGET SURPLUS**

It is the policy of the Board of Directors of the Hemphill County Appraisal District 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 the payments were made, such excess amount shall, prior to or concurrent with the end of such fiscal year, be automatically appropriated to the Capital Improvement/Legal Expense Escrow Fund account within the Appraisal District Budget and thereby obligated to be spent accordingly as approved by the Board of Directors. Should the appraisal district be abolished, said surplus funds shall be refunded to the entities in accordance with state law.

It is further the policy of the Board of Directors of the Hemphill County Appraisal District that the retained funds account of the Appraisal District be reviewed annually by the Board of Directors. The automatic appropriation of surplus funds is as stated in the Adopted Budget.

## **POLICY: AUDITOR SELECTION**

It is the policy of the Board of Directors of the Hemphill County Appraisal District that the Board will select an independent third party auditor (audit firm) as the District's auditor of all of its financial records.

At least once each year, the Board of Directors shall have prepared an audit of its financial affairs by an independent certified public accountant or firm of independent certified public accounts.

The Board of Directors will engage the services of an independent auditor by annual contract on a year to year basis.

## **POLICY: PURCHASING GUIDELINES**

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, except contracts for professional services, must be submitted to competitive bidding in accordance with the requirements under Chapter 252, Subchapter C, Local Government Code.

According to Chapter 176, 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 Hemphill County Appraisal District must file a completed Conflict of Interest Questionnaire (Form CIQ) with the records administrator not later than the seventh (7) 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 (7) business day after the date the originally filed questionnaire becomes incomplete or inaccurate.

## **POLICY: CONFLICT OF INTEREST**

It is the policy of the Board of Directors of the Hemphill County Appraisal District that the Directors, Chief Appraiser and employees of the appraisal district and its contracted vendors comply with the conflict of interest provisions of Chapter 176, Local Government Code.

### **APPRIASAL DISTRICT DIRECTOR**

An appraisal district director is required to file an affidavit and abstain from discussion or voting on a matter if the director or a close family member has a substantial business interest in a business entity or in real property, and it is reasonably foreseeable that a vote or decision on any matter involving such business entity or real property would have a special economic effect on the entity or the value of the property, distinguishable from its effect on the public.

Pursuant to Chapter 171, Local Government Code, a substantial business interest is defined as:

- (A) Ownership of 10 percent or more of the voting stock or shares of a business entity or ownership of 10 percent or more or \$15,000 or more of the fair market value of the business entity; or
- (B) Funds received from the business entity exceed 10 percent of the board member's gross income for the previous year; or
- (C) An equitable or legal ownership interest in real property, where such interest has a fair market value of \$2,500 or more.

Chapter 171, Local Government Code, requires that such affidavit be filed by the appraisal district director affected before a vote or decision on any matter, and such director shall abstain from further participation in the matter to include discussion or voting. The affidavit shall be filed with the official record keeper of the Appraisal District. It is the policy of the Appraisal District to comply with all provisions of this statute.

### **LOCAL OFFICIAL**

A local government officer may be required to file a statement when certain persons or the persons' agents contract or seek to contract for the sale or purchase of property, goods or services with the Appraisal District.

Chapter 176, Local Government Code, requires that a local government officer file a conflicts disclosure statement when an officer becomes aware that a contract has been executed or is being considered by the Appraisal District and the person seeking the contract has:

- (A) an employment or other business relationship with the local government officer or the officer's close family member that results in the receipt of taxable income, other than investment income, that exceeds \$2,500 during the preceding 12-month period; or
- (B) given to the local government officer or a close family member of the officer one or more gifts that have an aggregate value of more than \$250 in the preceding 12-month period unless

the gift is given by a family member of the person accepting the gift; a political contribution as defined by Title 15, Education Code; or food, lodging, transportation, or entertainment accepted as a guest.

The conflicts disclosure statement (Form CIS) must be filed with the records administrator of the Appraisal District not later than 5:00 p.m. on the seventh (7) business day after the date the officer becomes aware of the facts that require the filing of the conflict disclosure statement. It is the policy of the Appraisal District to comply with all provisions of this statute.

## **FILING CONFLICT DISCLOSURE STATEMENTS**

In addition to the laws related to conflicts of interest, Chapter 176 requires local government officers—or members of governing bodies of local governmental entities, such as appraisal districts, and administrators, such as the chief appraiser—to file conflicts disclosure statements under certain circumstances.

A director may be required to file a statement when certain persons or the persons' agents contract or seek to contract for the sale or purchase of property, goods, or services with the district. The statement must be filed if these persons have (1) an employment or business relationship with directors or family members of the director that results in their receiving taxable income; or (2) given a gift with a value of more than \$250 in a 12-month period preceding the date of contract execution or consideration. The family member is a person within the first degree by consanguinity or affinity.

The statement—prescribed by the Texas Ethics Commission as FORM CIS—must be filed with the chief appraiser within 7 business days of directors becoming aware of the relationships and contracts. A violation of this requirement is a Class C misdemeanor.

A vendor or other person doing business with a local governmental entity must file FORM CIQ prescribed by the Texas Ethics Commission in accordance with Chapter 176, Local Government Code. A vendor or person who has a business relationship as defined by Section 176.001(1-a) with a local governmental entity and the person meets requirements under Section 176.006(a).

By law, this questionnaire must be filed with the records administrator of the local governmental entity not later than the 7th business day after the date the person becomes aware of facts that require the statement to be filed.

For the latest forms provided by the Texas Ethics Commission, see the web links below at [http://www.ethics.state.tx.us/whatsnew/conflict\\_forms.htm](http://www.ethics.state.tx.us/whatsnew/conflict_forms.htm)

- [FORM CIS: Local Government Officer Conflicts Disclosure Statement](#) (Adopted 06/29/2007)
- [FORM CIQ: Conflict of Interest Questionnaire](#) (Adopted 06/29/2007)

# **APPRAISAL REVIEW BOARD**

## **POLICY: APPOINTMENT OF APPRAISAL REVIEW BOARD MEMBERS**

The Hemphill County Appraisal District Board of Directors no longer has the duty to appoint Appraisal Review Board (ARB) members as outlined in Property Tax Code Section 6.41. Effective for tax year 2020, the Local District Administrative Judge now has obligation.

ARB members serve three (3) two-year terms beginning January 1. The Board of Directors must provide for staggered terms, so that about one-half of the ARB members have terms that expire each year. At the end of year 2 of a member's 3<sup>rd</sup> term, he/she must not serve again for one (1) year.

The Tax Code sets out qualifications to serve as an ARB member.

## **COMPENSATION**

Appraisal Review Board members shall receive a per diem as provided by the annual appraisal district budget.

## **DUTIES AND RESPONSIBILITIES**

The Appraisal Review Board is responsible by statute for the hearing and determination of taxpayer protests and taxing entity challenges.

The Chief Appraiser shall delegate appraisal office staff to provide clerical assistance to the Appraisal Review Board. The Appraisal Review Board may adopt rules of procedure.

The Appraisal Review Board conducts meetings and hearings in the Hemphill County Appraisal District board/hearing rooms.

## **SELECTION**

Members of the appraisal review board are appointed by the Board of Directors, as provided by Chapter 6, Subchapter C, Property Tax Code.

Following a selection process, the Board shall recommend a nominee for each appointment by the date requested by the Board. Nominees should personally be contacted to advise them on the requirements of the position, time commitments, payment policies and impact of their ARB decisions. The committee should also attempt to determine the individual's motivation in serving and other factors that would contribute to success as an ARB member.

Candidates should be informed that appointment is subject to the approval of the Board of Directors and are based on many factors including but not limited to the need for geographic,

gender and cultural diversity on the ARB. Selection of members will be based solely on qualifications and the judgment of the board of directors that the persons selected will make good review board members. The Board of Directors, in its selection process, will strive to make the Appraisal Review Board a body representative of all areas and population of the county.

## **QUESTIONNAIRE**

To find qualified people to serve on the ARB, the Appraisal District Board accepts completed questionnaires, letters of intent or verbal commitments from residents interested in service on the ARB beginning in January of each year. The Appraisal District Board may place an advertisement in the local newspaper each year in the fall months. The Directors also may seek out individuals to submit their names for consideration for the ARB.

From those expressing interest to be considered for appointment, the Board selects applicants. The Board determines the number to appoint based on the number of ARB positions available to be filled for the upcoming year.

The Board may use this process or may review those with prior interest to fill a vacancy that occurs before the end of an ARB member's term.

The ARB hears property owner protests about appraised value, exemption denials and other appraisal district related matters. ARB members conduct these protest hearings, most of which are during the summer months and then less often throughout the year.

Service on the ARB is not a full-time job. ARB members are paid \$100 per day for each whole day and \$50 for each partial day less than three hours of attendance at protest hearings. ARB service, in addition to week days may also require evenings or Saturday meetings. The Appraisal District Board believes that the most important qualification for any ARB member is an attitude of fairness and willingness to devote sufficient time to the ARB duties and responsibilities. The Texas Property Tax Code contains specific provisions on eligibility:

Candidates for the ARB must be current residents of Hemphill County and must have resided in the County for at least two years.

Individuals who fall into any of the following categories are ineligible to serve on the ARB in Hemphill County, a county with a population of 100,000 or less:

(1) Individual who owns property on which delinquent taxes have been owed to any taxing unit in Texas for more than 60 days after the date the individual knew or should have known the taxes were delinquent, unless the taxes are being paid under an installment agreement under Sec. 33.02, Tax Code, or the taxes are deferred or abated under Sec. 33.06 or 33.065, Tax Code.

(2) Individual who is currently employed by the Texas Comptroller of Public Accounts,

or who is a member of the governing body, an officer or a full or part-time employee of a taxing unit served by the Hemphill County Appraisal District.

(3) Individual who personally, or whose spouse personally, has a contract with Hemphill County Appraisal District or with a local taxing unit in Hemphill County. The same restriction applies if the person, or his or her spouse, owns a 10-percent or greater interest in a business that contracts with the appraisal district or local taxing unit in the district.

(4) Individual who personally, or is related within the second degree by consanguinity (blood) or affinity (marriage), at any time has appeared before the ARB for compensation as a tax consultant in proceedings under the Tax Code for Hemphill County Appraisal District.

(5) Individual who has served on the ARB for all or part of three previous two-year terms may not be appointed to a term that begins on the next January 1 following the third consecutive term. The individual, however, may be appointed to some future term.

(6) Individual who is presently under indictment or has previously been convicted of a felony or a misdemeanor involving moral turpitude.

Questionnaire forms that request information such as name, address, background and the above items are available by contacting the Appraisal District Office at 102 N 5th Street, Canadian, Texas 79014.



## **Questionnaire for Appointment Hemphill County Appraisal Review Board (ARB)**

The Hemphill County Appraisal Review Board (ARB) is a citizen board that meets periodically to hear property owner protests that cannot be resolved administratively. ARB members are paid \$100 per day for each day they actually serve and \$50 for days less than three hours.

Please understand that this is a full-time commitment during the summer and possibly fall months. ARB meeting times may vary and could be every Monday to Friday and some Saturdays from May through September, depending on the number of taxpayer protests that require a formal ARB hearing. ARB members must be available to serve when called. Meetings must be posted for at least 72 hours in advance. ARB meetings may occur throughout the year to handle special circumstances that arise.

If interested in serving as an ARB member, please complete and return the following questionnaire to this address:

Hemphill County Appraisal District  
Attention: Board of Directors  
102 N 5<sup>th</sup> Street  
Canadian, Texas 79014

### **Qualifications and restrictions for serving as an ARB member:**

- 1) You must currently reside in Hemphill County and must have resided in Hemphill County for at least the last two years.
- 2) You cannot be a *current* employee, officer or member of the board of directors of Hemphill County Appraisal District.
- 3) You cannot be a *current* member of the governing body or an officer or an employee of a taxing unit (a local government that levies property taxes) in Hemphill County. This includes part-time employment.
- 4) You cannot be a current employee of the Texas Comptroller of Public Accounts.
- 5) You cannot serve on the ARB if you have completed all or part of three previous two-year terms for a term that begins on the next January 1 following the third consecutive term. You may, however, be appointed to some future term.
- 6) You cannot have ever appeared before the Hemphill County Appraisal Review Board as a tax consultant for compensation. You cannot serve if individuals related to you within the second degree by consanguinity (blood) or affinity (marriage), at any time have appeared before the ARB for compensation as a tax consultant in proceedings under the Tax Code for this appraisal district. Relatives within the second degree include your spouse, parent, child, son-in-law, daughter-in-law, grandparent, grandchild, brother or sister, spouse of a brother or sister, step child, step parent, father-in-law, mother-in-law and the brother or sister of your spouse.

- 7) Neither you nor your spouse may currently be a party to a contract with Hemphill County Appraisal District or a taxing unit served by this appraisal district.
- 8) You cannot serve if you have a substantial interest (defined as ownership by you and/or your spouse of at least 10 percent of the voting stock or shares of the business entity or service by you or your spouse as a partner, limited partner or officer of the business entity) that currently is a party to a contract with the Hemphill County Appraisal District or a taxing unit served by the Hemphill County Appraisal District.
- 9) You cannot serve if you own property on which delinquent taxes have been owed to any taxing unit in Texas for more than 60 days after the date you knew or should have known the taxes were delinquent, unless the taxes are being paid under an installment agreement under Sec. 33.02, Tax Code, or the taxes are deferred or abated under Sec. 33.06 or 33.065, Tax Code.
- 10) You must be of good moral character.

If you have any general questions about Hemphill County Appraisal District, please contact the Chief Appraiser at 806-323-8022 or by email at [hempillcad@sbcglobal.net](mailto:hempillcad@sbcglobal.net). The chief appraiser can assist with any general questions or information.

If selected to be an ARB member, state law requires that you complete the Texas Comptroller’s training class for new ARB members before you can participate in ARB hearings. More information about the ARB and its procedures are available on the Comptroller’s website at <http://www.window.state.tx.us/taxinfo/proptax/arb/index.html>

**Please read and answer each question carefully. Your answers will be used to determine your legal eligibility for appointment and qualifications for service on the ARB.**

**You may attach a resume if you have one.**

Name: \_\_\_\_\_  
*(Last, First, Middle Initial)*

Telephone Number *(area code and number)*: (\_\_\_\_)\_\_\_\_\_ Daytime ( ) Evening ( )

Current Mailing Address: \_\_\_\_\_  
*(number, street or P. O. Box)*

Street address (if different from above): \_\_\_\_\_

City, State, ZIP Code: \_\_\_\_\_

Texas Drivers License or ID Number: \_\_\_\_\_

List any other training, qualities, or attributes you consider relevant, including offices held, awards, honors, professional memberships, licenses, etc.

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**Employment History**

Present or Most Recent Employer: \_\_\_\_\_

Position: \_\_\_\_\_

Dates Employed (From mo/yr to mo/yr): \_\_\_\_\_

Supervisor's Name and Title: \_\_\_\_\_

Number of Employees Supervised (if any): \_\_\_\_\_ Directly or Indirectly: \_\_\_\_\_

Reason for Leaving: \_\_\_\_\_

Summary of Duties: \_\_\_\_\_

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**Education**

Name of School: \_\_\_\_\_

City, State: \_\_\_\_\_

Dates Attended (Mo/Yr to Mo/Yr): \_\_\_\_\_

Major / Minor: \_\_\_\_\_

Degree Earned: Yes or No                      Type of Diploma or Degree Awarded: \_\_\_\_\_

Professional Designations Held: \_\_\_\_\_

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**Specific Questions:**

- 1. Do you reside in Hemphill County?  Yes  No
  - 2. Have you resided in Hemphill County for at least two years?  Yes  No
  - 3. Are you *currently* a member of the governing body or an officer of this appraisal district or a local taxing unit in this appraisal district?  Yes  No
  - 4. Are you *currently* employed, either full or part-time, by this appraisal district or by a local taxing unit in this appraisal district?  Yes  No
  - 5. Are you *currently* employed, either full or part-time, by the Texas Comptroller of Public Accounts?  Yes  No
  - 6. Are you currently serving as an ARB member of another appraisal district?  Yes  No
  - 7. Do you or have you appeared before the Hemphill County ARB as a paid property tax consultant?  Yes  No
  - 8. Do you have a spouse, parent, child, son-in-law, daughter-in-law, grandparent, grandchild, brother or sister, spouse of a brother or sister, step child, step parent, father-in-law, mother-in-law, or a brother or sister of your spouse who has or did business in the Hemphill County Appraisal District as a paid property tax consultant?  Yes  No
  - 9. Do you or your spouse have a contract with this appraisal district or a local taxing unit in this appraisal district?  Yes  No
  - 10. Does a business in which you or your spouse owns a substantial interest have a contract with this appraisal district or a local taxing unit in this appraisal district?  Yes  No
  - 11. Are you presently under a criminal charge or indictment or have previously been convicted of a felony or a misdemeanor involving moral turpitude?  Yes  No
- If “Yes”, explain: \_\_\_\_\_
- 12. Is anyone who is related to you by blood or marriage employed by the Hemphill County Appraisal District?  Yes  No
- If “Yes”, give name and relationship \_\_\_\_\_
- 13. Have you in the past been a member of a governing body or officer of a taxing unit in Hemphill County?  Yes  No

If "Yes", give taxing unit name and date service ended: \_\_\_\_\_

**14.** Have you previously served all or part of three terms as a member of the ARB of the Hemphill County Appraisal District?  Yes  No

If "Yes", what were your years of service? \_\_\_\_\_

An answer of "No" to questions 1 or 2, or an answer of "Yes" to questions 3-11 indicates that you are not legally eligible to serve on the ARB.

**Why Do You Want To Serve?**

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**What key traits do you have that would make you a good ARB member?**

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**Signature and Affirmation**

I have read this questionnaire carefully. The information I have given in it is true and correct to the best of my knowledge and belief. I understand that omitting or misrepresenting information could result in failure to be considered for the ARB. I also understand that it is a criminal violation to make a false statement on this application.

I affirm that the information contained in this application and all attachments, if any, is accurate and complete to the best of my knowledge and belief, and authorize the Hemphill County Appraisal District Board of Directors or its representative to verify the statements I have made. I further affirm that, to the best of my knowledge and belief, I am not disqualified by law from accepting an appointment to the Appraisal Review Board for Hemphill County.

Signature \_\_\_\_\_ Date \_\_\_\_\_

Printed Name: \_\_\_\_\_

## **POLICY: APPRAISAL REVIEW BOARD HEARING ATTENDANCE**

If an ARB member misses two (2) consecutive ARB called meetings and/or requests for service per calendar year, the Board of Directors, by majority vote, may remove the ARB member for good cause. The good cause would be a violation of the attendance requirements.

If the ARB member presents reasons for the absences, the Board of Directors will consider those reasons in the enforcement of this policy. Reasons for lack of attendance may include but not be limited to death in the immediate family, sickness of individual or family members and request for judicial service for jury duty, summons for court appearance or other personal related incidents acceptable to the Board of Directors.

ARB members appointed for service to the ARB must serve at least 50% percent of the days requested to serve during the protest process from May through July each year. The hearing days will be calculated by historically tracking the number of days the ARB was in service for protest hearings during the months of May-July. The average number of days for protest hearings is two (2) days. Based on the policy of 50 % percent of protest hearings, the number of days that an ARB member must serve is 1 day out of two (2) days in service or at least one-half of the protest hearing days.

If the ARB member does not serve the required days, the Board of Directors may remove the ARB member from service. In determining such removal, the Board of Directors will consider extenuating circumstances for non-compliance with the attendance policy for such events, but not limited to: sickness of the member or the member's family, deaths in the family and special or unusual work assignments. The Board of Directors will be provided an attendance report from the Chief Appraiser each year before appointments are made.