

BOARD OF DIRECTOR OPERATING POLICIES AND PROCEDURES
OF THE
COKE COUNTY APPRAISAL DISTRICT

BOARD OF DIRECTORS 2020

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COKE COUNTY APPRAISAL DISTRICT

ORGANIZATIONAL CHART

TAXPAYERS

TAXING JURISDICTIONS

BOARD OF DIRECTORS

APPRAISAL REVIEW BOARD

CHIEF APPRAISER

AG ADVISORY BOARD AND OFFICE STAFF

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COKE COUNTY APPRAISAL DISTRICT

FORWARD

The Coke County Appraisal District is a political subdivision of the State of Texas created pursuant to Subchapter A of Chapter 6, Local Administration, of the Texas Property Tax Code. The District's primary responsibility is the development of an Appraisal Roll for use by taxing units in imposing ad valorem taxes on property in the District.

Generally, the Appraisal District's boundaries are the same as the County's boundaries. Exceptions are school taxing units with boundaries extending into two or more counties. The county where the properties actually lie appraises these units. Texas Property Tax Code Sec. 25.17.

The cost of District operations are allocated to the various taxing units participating in the District, based upon their relative tax levy. A unit, which levies five percent of the total of taxes levied, by all units is allocated five percent of the Appraisal District's budgeted costs. Payments are due before the first day of each calendar quarter and late payments are assessed penalty and interest. Texas Property Tax Code 6.06.

A majority of the taxing units 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. Texas Property Tax Code 6.06.

BOARD OF DIRECTORS (Section 6.03)

A board of five voting directors and the County Tax Assessor/Collector, who is a non-voting member of the Board, governs the Coke County Appraisal District.

Eligibility (Section 6.035)

To be eligible to serve on the Board of Directors, an individual must be a resident of the Coke County Appraisal District and must have resided in the District for at least two years immediately preceding the date the individual takes office. An employee of a taxing unit that participates in the Coke County Appraisal District is not eligible to serve on the District's Board in Directors, unless he/she is an elected official on the governing body of the taxing unit.

A board member is prohibited from serving on the Board of Directors if the member is related to a person who is in the business of appraising property in or represents property owners for a fee in proceedings in the Appraisal District. Relatives barred are those within the second degree by consanguinity (blood) or affinity (marriage). These persons include: spouse, children, brothers and sisters, parents, grandparents, grandchildren, aunts and uncles, and brother-in-laws and sister-in-laws. The spouse's relatives in the same degree are included.

A person is ineligible to serve on the Board of Directors if the individual, or a business in which the individual has a substantial interest, enters into a contract with the Appraisal District or a taxing unit in the District if the contract activity is governed by the Texas Property Tax Code. Substantial interest is defined as the person and person's spouse having a combined ownership of at least ten percent (10%) of the voting stock or shares of a business, or the person or person's spouse is a partner, limited partner, or an officer of a business. An Appraisal District is barred from contracting with a board member or a business entity in which a board member has a substantial interest. A taxing unit is prohibited from making a tax-related contract with a member of the Board of Directors of a business entity in which the member has a substantial interest.

Terms (Sec. 6.03 (b)).

Members of the Board serve two-year terms beginning on January 1 of even-numbered years.

Selection (Sec. 6.03©).

Members of the Board of Directors are appointed by vote of the governing bodies of the incorporated cities and towns, the school districts, and the county. A governing body may cast all of its votes for one candidate or distribute them among the candidates for any number of directorships, as required by the Texas Property Tax Code, Section 6.03, (c), (d), (e), (j), & (k).

Vacancies on the Board (section 6.03(l))

If a vacancy occurs on the Board of Directors, each taxing unit that is entitled to vote by this section may nominate by resolution adopted by its governing body a candidate to fill the vacancy. The unit shall submit the name of its nominee to the Chief Appraiser within 10 days after notification from the Board of Directors of the existence of the vacancy, and the Chief

Appraiser shall prepare and deliver to the Board of Directors within the next 5 days a list of the nominees. The Board of Directors shall elect by majority vote of its members one of the nominees to fill the vacancy.

Recall of a Director (Section 6.033 (a))

A member of the Board of Directors of the Appraisal District may be recalled in the same manner and by the same taxing unit or units that originally selected that member.

Appointed Officials (Section 6.033 (d))

Members of the Board are considered appointed officials of a political subdivision of the State of Texas and are bound by the provisions of the Texas Constitution and the statutes regarding appointed officials.

Officers of the Board (Section 6.04 (a))

The officers of the Board shall consist of a Chairman, Secretary, and Vice Chairman who shall be elected by majority vote at the regular January 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 Chairman shall include:

- Presiding at Board meetings
- Appointing committee members unless otherwise instructed by the Board
- Signing legal instruments requiring the Board Chairman's signature
- Performing legal duties required by statute and as designated by the Board

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

The duties of the Secretary shall include:

- Signing legal instruments requiring the Board Secretary's signature
- Perform legal duties required by statute and functions as designated by the Board

The duties of the Vice Chairman shall include:

- Presiding at meetings in the absence of the Chairman.

Oath of Office (Texas Constitution)

Each board member is required to take the Oath of Office provided by the Texas Constitution before beginning his term of office. The earliest date that the oath can be administered is January 1 in the year in which the term begins. Members of the board must be duly sworn before taking any official action. The oath must be taken before a notary public, county clerk, judge or other official authorized to administer oaths of office.

The Texas Constitution also requires the newly appointed board member to sign a written statement (Article XVI, Section 1, Texas Constitution). The statement must be notarized and filed in the district office.

Compensation (Sec. 6.04(c))

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

Meetings (Sec. 6.04(a),(b),(d))

All meetings of the Board shall be held in the Courthouse, 13 E 7th Street, in Robert Lee, Texas, usually in the Jury Room, Second Floor West, unless a different location is designated by Board action or in the notice of meeting. Meetings shall start promptly at the appointed hour or as soon thereafter as a quorum is present.

The regular meeting of the Board shall be held the third Monday of each month beginning at 5:30 pm. Special meetings or emergency meetings may be called by the Chairman or by a majority of the members.

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. (Open Meetings Act).

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

Meetings shall be conducted in conformity to Robert's Rules of Order unless otherwise directed by Board agreement.

The Board shall have the authority to hold a closed or executive session without public admittance, consistent with the requirements of law. Open Meetings Act

An agenda packet outlining the agenda and providing support information shall be prepared by the Chief Appraiser and mailed or delivered to the members at least (48) forty eight hours before the time of the next regular meeting, but preferably one week before. Open Meetings Act

The minutes of the preceding meeting shall be approved by the Board as the first order of business and signed by the Chairman and Secretary. The official minutes shall be bound and kept by the Chief Appraiser in the central office of the Appraisal District. Open Meetings Act

The Board of Directors shall make available to the public and taxing jurisdictions information of public interest describing the functions of the Board and procedures for filing and resolving complaints by the Board. Sec. 6.06(f)

The Board of Directors, at least quarterly and until final disposition of any complaint filed, shall notify the parties to the complaint the status of the complaint unless notice would jeopardize an undercover investigation. Sec. 6.04(g).

Citizen Participation (Open Meetings Act)

It shall be the policy of the Board of Directors to allow opportunities for the public to speak to the Board on any issue under its jurisdiction. The agenda for the order of business for all regular meetings shall include an item entitled “Open Forum” to allow receipt of citizen’s input on Appraisal District and Appraisal Review Board policies and procedures.

Citizens may not be permitted to enter into discussion or debate as other agenda items are being considered by the Board.

The Board of Directors shall provide reasonable access to the Board for a person who does not speak English or who has a physical, mental or developmental disability.

Authority of the Board (Section 6.04 (d))

The Board of Directors shall establish general policies in keeping with the wishes of the community and the requirements of State Law. Members of the Board of Directors shall exercise the authority of office only when acting as a Board legally in session. The Board shall not be bound by any statement or action on the part of any individual member.

The Board may establish committees as needed to carry out its responsibilities. Majority vote of members present will be required to establish a committee. The Chairman shall appoint committee members.

Compliance With Local Government Code Chapter 176

Each board member shall be made aware of his/her responsibility to file a conflicts disclosure statement concerning any gifts accepted by him/her or any family member under Chapter 176 of Local Government Code.

176.003 Conflicts Disclosure Statement Required

A local government officer shall file a conflicts disclosure statement with respect to a person described by Section 176.002 (a) (a person who enters or seeks to enter into a contract with a local government entity; or is an agent of a person described by Subdivision (1) in the person's business with a local government entity) if:

The person enters into a contract with the local governmental entity or the local government entity is considering entering into a contract with the person; and

The person has an employment or other business relationship with the local government officer or a family member of the officer that results on the officer or family member receiving taxable income, other than investment income, that exceeds \$2,500 during the 12-month period preceding the date that the officer becomes aware that:

A contract described by Subdivision (1) has been executed; or

The local governmental entity is considering entering into a contract with the person; or

Has given the local governmental officer or a family member of the officer one or more gifts that have an aggregate value of more than \$250 in the 12-month period preceding the date the officer becomes aware that;

A contract described by Subdivision (1) has been executed; or

The local governmental entity is considering entering into a contract with the person.

(A-1) A local governmental officer is not required to file a conflicts disclosure statement in relation to a gift accepted by the officer or a family member of the officer if the gift is:

Given by a family member of the person accepting the gift;

A political contribution as defined by Title 15, Election Code, or

Food, lodging, transportation, or entertainment accepted as a guest.

(b) A local governmental officer shall file the conflicts of interest disclosure statement with the records administrator of the local governmental entity not later than 5 p.m. on the seventh business day after the date on which the officer becomes aware of the facts that require the filing of the statement under Subsection (a).

A local governmental office commits an offense if the officer knowingly violates this section. An offense under this subsection is a Class C misdemeanor.

It is an exception to the application of Subsection (c) that the person filed the required conflicts disclosure statement not later than the seventh business day after the date the person received notice from the local governmental entity of the alleged violation.

176.004 Contents of the Disclosure Statement

The commission shall adopt the conflicts disclosure statement for local governmental officers. The conflicts disclosure statement must include:

A requirement that each local government officer disclose:

An employment or other business relationship described by Section 176.003(a), including the nature and extent of the relationship; and

Gifts accepted by the local government officer and any family member of the officer from a person described by Section 76.002(a) during the 12-month period described by Subsection 176.003(a)(2)(B) if the aggregate value of the gifts, excluding gifts described by Subsection 176.003(a-1), accepted by the officer or a family member from that person exceeds \$250;

An acknowledgment from the local government officer that;

The disclosure applies to each family member of the officer; and

The statement covers the 12-month period described by Section 176.003(a); and

The signature of the local government officer acknowledging that the statement is made under oath under penalty of perjury.

Prescribed form CIS – Local Government Officer Conflicts Disclosure Statement

The Statutory Responsibilities of the Board are:

Establishment of an Appraisal Office (Section 6.05 (a))

The administrative offices of the District shall be located in the Courthouse, 13 E 7th Street, Second Floor West, Robert Lee, Texas.

Office hours for the District shall be 7:30 am until 5:00 pm Monday through Friday and 8:00 am to 1:00 pm on Friday, unless a day is designated a holiday.

Designation of a Chief Appraiser (Section 6.05 (c))

The Board shall appoint a Chief Appraiser who will serve at the pleasure of the Board, and is the chief administrator of the appraisal district.

Process for Advertising for a Chief Appraiser:

Advertise in local newspaper

Contact surrounding appraisal districts for information they may have on possible applicants.

A deadline will be placed on date resumes will be accepted

Interviews are set up after Board has had an opportunity to review all applicants

Process for Selecting a Chief Appraiser:

Prior experience in the appraisal field is preferred but not mandatory

If experienced, how many years of service in the appraisal field and how much training for the required RPA certification

Salary requirements of the applicant

What experience does the applicant have in areas of office operations, budgeting, and supervising employees and what type of work the applicant was previously employed

If necessary, calls are made to previous employers for recommendations of the applicant.

Approval of the Budget (Section 6:06)

The board shall consider and adopt an annual budget by September 15th of each year. The budget may not be adopted until written notice is given to the taxing units and the public and the Board has conducted a public hearing on the proposed budget.

The Chief Appraiser shall prepare a preliminary budget and schedule a public workshop session for the Board of Directors and any other eligible and interested parties to present the budget. This preliminary budget will be sent to all taxing units. 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 the final Board approval as required by statute.

Pursuant to 6.06(c) the board may amend the approved budget at any time, but the secretary of the board must deliver a written copy of the proposed amendment to the presiding officer of the governing body of each taxing unit participating in the district not later than the 30th day before the date the board acts on it.

(If there is a need for emergency funds (i.e. total computer failure) the chief appraiser may request from each taxing unit a waiver for the 30-day period.)

Pursuant to 6.06 (j) if the total amount of the payments made or due to made by the taxing units participating in an appraisal district exceeds the amount actually spent, or obligated to be spent, during the fiscal year for which the payments were made, the chief appraiser shall credit the excess amount against each taxing unit's allocated payments for the following year in proportion to the amount of each taxing unit's budget allocation for the fiscal year for which the payments were made. If a taxing unit that paid its allocated amount is not allocated a portion of the district's budget for the following fiscal year, the chief appraiser shall refund to the taxing unit its proportionate share of the excess funds not later than the 150th day after the end of the fiscal year for which the payments were made.

Annual Financial Audit (Section 6.063)

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 the county, cities and schools (voting taxing units) participating in the District.

Designation of Depository (Section 6.09)

The Board shall solicit bids for the District depository at least once every two years and shall designate the 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 for county funds.

Competitive Bidding Requirements (Section 6.11)

The Board shall solicit bids for any expenditure of more than \$ 15,000, and is subject to the requirements and powers included in the Certificate of Obligation Act of 1971 (Subchapter C, Chapter 271, Local Government Code). Pursuant to Local Government Code Chapter 276.003 a local government officer shall file a conflicts disclosure statement if the Appraisal District Board enters into a contract with a person or business that the governmental officer is associated with. (Refer to the Governmental Code for all restrictions).

Appointment of Agricultural Advisory Board (Section 6.12)

The Chief Appraiser, with the advice and consent of the Board of Directors, shall appoint an Agricultural Appraisal Advisory Board to advise the Chief Appraiser on the valuation and use of agricultural land. The Advisory Board must consist of three members. One member must represent the County Agricultural Stabilization and Conservation Service. The other members must own agricultural land that receives productivity valuation under Article VIII, sections 1-d or 1-d-1, of the Texas Constitution, and they must have resided in the Appraisal District for at least five (5) years. Appraisal District officers and employees are ineligible to serve. The Advisory Board is required to meet at least three (3) times a year. Members will serve two-year, staggered terms and may not be compensated.

Appointment of Appraisal Review Board (Subchapter 6 Local Administration, Texas Property Tax Code)

The Appraisal Review Board shall consist of 3 members who serve two-year, staggered terms. An individual who has served for all or part of 3 consecutive terms on the ARB is ineligible to serve on the ARB during a term that begins on January 1 following the third of those consecutive terms.

Appointments to the Appraisal Review Board are made by resolution of the Board of Directors. A vacancy on the ARB is filled in the same manner for the un-expired portion of the term. Section 6.41(d)

Selection Process for Appraisal Review Board

The chief appraiser contacts the members whose term is about to expire to ascertain if the member would be willing to continue to serve (assuming he is not completing his/her third term).

Usually at the October Board of Directors meeting the chief appraiser will advise the Board of the number of seats to be filled, if the current member(s) is willing to continue to serve, and present any applications for ARB members that may have submitted.

If the current ARB member is not willing or is completing his/her final term and no applications have been received for that position the Board of Directors will discuss possible nominees for the position. The Board of Directors will provide a list of possible candidates to the chief appraiser and he/she will contact listed persons to ascertain if they would be willing to serve in the capacity of an ARB member. At the November or December Board of Directors meeting the chief appraiser will present his/her findings to the Board. The Board will consider all willing candidates, and will take into consideration professional credentials such as an appraisal license or real estate background. The Board will then vote by resolution for the selected member/members. These appointments will be made a part of the minutes of the board meeting.

The chief appraiser will contact in writing all candidates with the result of the Board of Directors vote.

The District Judge for the Coke County District will Appoint the Chairman and Secretary of the ARB by January 1st of each year after receiving information on BOD members from the Chief Appraiser.

TEXAS PROPERTY TAX CODE EX PARTE COMMUNICATIONS

Section 6.15

- (a) A member of the board of directors of an appraisal district 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 appraisal district 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, at which the chief appraiser's presence is necessary for full communication between the board and the board's attorney.
- (b) A chief appraiser commits an offense if the chief appraiser directly or indirectly communicates with a member of the board of directors of 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 consult⁶ with the board's attorney about pending litigation, at which the chief appraiser's presence is necessary for full communication between the board and the board's attorney.

- (c) Subsections (a) and (b) do not apply to a routine communication between the chief appraiser and the county tax-assessor collector that relates to the administration of an appraisal roll, including a communication made in connection with the certification, correction, or collection of an account, regardless of whether the county assessor-collector was appointed by the board of directors of the appraisal district or serves as a nonvoting member.
- (d) An offense under this section is a Class C Misdemeanor.

Public Complaints Against Individual ARB Members Section 6.41 (f)

The Appraisal Review Board is responsible for operating within its By Laws and Operation Procedures. Notwithstanding, in the event the Board receives a written complaint against an appraisal review board member, the Board of Directors will review the issue raised and supporting documentation, giving it proper consideration, consistent with the Board's legislative authority to act under Sections 6.41(f) of the Texas Property Tax Code.

Appraisal Contracts (Section 25.01 (b) and (c))

The Board shall annually review and approve contracts between the Appraisal District and private appraisal firms who perform appraisal services for the District.

Periodic Appraisal (Section 25.18)

The Board provides that the appraised values of all real property shall be reviewed and the appraised values updated at least once every three years.

REAPPRAISAL PLAN (Sec. 6.05(j))

Appraisal District staff shall determine annually if a reappraisal of land by geographic areas, categories, or classes is required and they shall review land values. Thus, once changes are identified and approved, mass reappraisal of land is done, in order to justify the changes, not only to the taxpayers, but also to the Appraisal Review Board in the review process. By September 1st of each even numbered year the Board of Directors will receive a copy of the Bi-

annual Reappraisal Plan for the Appraisal District. The Board of Directors shall discuss and act on this plan before it is forwarded to the Texas Comptroller's Office as required by law.

Appraisal District staff shall continually gather from owners, realtors, building contractors and developers, information used in developing improvement cost schedules. Building permits shall be used to discover new and remodeled properties. District staff shall inspect areas where building permits are not available, such as rural areas, by driving through the area.

Taxpayer renditions, manuals on valuation of personal properties and CCAD history on personal properties shall be used to develop current cost schedules for personal properties in the District. CCAD staff shall apply current cost schedules to the properties annually. The Chief Appraiser shall approve cost schedules before they are implemented.

Coke County Appraisal District, through the implementation of cost schedules and land rates, shall reappraise all properties in the District at least every three years. CCAD is limited in the number of staff available to physically inspect properties annually; therefore, a physical inspection shall be done at least once every three years.

GENERAL POLICY FOR PUBLIC ACCESS TO BOARD OF DIRECTORS

Sec. 6.04

It is the policy of the Board of Directors to provide the public with a reasonable opportunity to address the Board on the subject of the policies and procedures of the Appraisal District and the Appraisal Review Board and on any other issue under the Board's jurisdiction. Generally, the Board's statutory duties are:

- Adopting the District's annual operating budget
- Contracting for necessary services
- Hiring the Chief Appraiser and assigning responsibilities to the position
- Making general policy regarding the operation of the Appraisal District
- Appointing Appraisal Review Board members

At each regularly scheduled meeting on the third Monday of each month at 5:30 pm, the Chairman of the Board shall announce that each person wishing to address the Board on such policies, procedures or issues may have ten (10) minutes in which to do so. The Board may vote to expand any person's time for speaking. If a large number of persons wish to speak to the Board, the Board may vote to 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 and unrelated to any other issue under the Board's jurisdiction. (Refer to Section 6.04 (d), Texas Property Tax Code.)

If a person who does not speak English or who communicates by sign language wishes to address the Board at a meeting, and that person is unable to provide an interpreter, the individual should notify the Chief Appraiser in writing at least three (3) business days prior to the meeting, earlier if possible. Upon receiving such a notice, the Chief Appraiser shall arrange to have an interpreter at the meeting. (Refer to Section 6.04 (e), Texas Property Tax Code.)

If a person has a disability and needs assistance to enter the Appraisal District office building, the individual should notify the Chief Appraiser in writing at least three (3) business days prior to the meeting so that arrangements can be made. (Refer to Section 6.045 (e), Texas Property Tax Code.)

Policies for Resolving Complaints Sec. 6.04

Consideration will be given to written complaints on any matter within the jurisdiction of the Board of Directors, except that a complaint may not be addressed to any of the grounds for challenge and protest before the Appraisal Review Board as set out in Sections 41.03 and 41.41, Texas Property Tax Code.

The Board of Directors will respond to written complaints about the policies and procedures of the Appraisal District, Appraisal Review Board, and the Board of Directors. Correspondence shall be mailed to:

Chairman, Board of Directors
Coke County Appraisal District
P O Box 2
Robert Lee Texas 76945

At each regularly scheduled meeting, the Chief Appraiser shall deliver by written or oral report the nature of complaints and the status of resolution.

The Board's deliberations at its meetings with respect to complaints shall occur in open session or executive session, as authorized by the Open Meetings Act, Article 6252-17, and Texas Revised Civil Statutes.

At least quarterly and until final disposition of the complaint, the Board shall notify the parties to the complaint of its status unless notice would jeopardize an undercover investigation. (Refer to Section 6.04 (g), Property Tax Code.)

PUBLIC INFORMATION ABOUT THE BOARD OF DIRECTORS AND ABOUT COMPLAINTS

The Coke County Appraisal District has two distinct boards working in conjunction with it, the Board of Directors and the Appraisal Review Board.

The Board of Directors is the board ultimately responsible for governing the Appraisal District. It consists of five (5) people, who are voting members of the board, selected by the taxing units for which the Appraisal District appraises property (cities, school district and the county), and the County Tax Assessor/Collector, who is a non-voting member. The directors serve two-year terms.

The Board of Directors is responsible for making the District's major administrative and financial decisions. For example, they approve the District's budget and makes decisions concerning major contracts.

The Board of Directors also selects the District's Chief Appraiser and the members of the Appraisal Review Board. The Board of Directors however, does not take an active roll in the appraisal of individual properties. The Chief Appraiser and his/her staff appraise properties in the Appraisal District. If a property owner has some complaint about the appraisal of his property in a particular year, he should discuss that problem with the Appraisal District's staff, or file a formal protest before the Appraisal Review Board.

The **Appraisal Review Board** is responsible for hearing and resolving protests from property owners concerning appraisal of their properties. The Appraisal Review Board's duties and a property owner's right to protest the appraisal of his property are more thoroughly explained in the pamphlets called "Taxpayers' Rights, Remedies and Responsibilities" and the "The Appraisal Review Board" available in the Appraisal District office or from the State Comptroller's office. (Appraisal Review Board Manual published by Comptroller's Office.)

The Board of Directors meets at least quarterly on the third Monday of each month at 5:30 pm., and its meetings are open to the public. Persons interested in addressing the Board of Directors about the policies and procedures of the Appraisal District of the Appraisal Review Board, or

about any other matter within their jurisdiction of the Board of Directors, may do so at its meetings.

If a person who does not speak English or who communicates by sign language wishes to address the Board at a meeting, and that person is unable to provide an interpreter, the individual should notify the Chief Appraiser in writing at least three (3) business days prior to the meeting, and earlier if possible. Upon receiving such a notice, the Chief Appraiser shall arrange to have an interpreter at the meeting. **(Refer to Section 6.04 (e), Texas Property Tax Code.)**

If a person has a disability and needs assistance to enter the Appraisal District officer building, the individual should notify the Chief Appraiser in writing at least three (3) business days prior to the meeting so that arrangements can be made. **(Refer to Section 6.045 (e), Texas Property Tax Code.)**

While the Appraisal Review Board considers protests about the appraisals of particular properties, the Board of Directors considers other types of complaints from property owners and taxing units. If a property owner has a complaint about the Appraisal District or the Appraisal Review Board, which cannot be resolved by the Chief Appraiser the Appraisal Review Board executive committee, the property owner should set out that complaint in writing addressed to the Board. The Board will refer the complaint to the Chief Appraiser who will investigate the matter and report to the Board at a meeting. The Board will notify the property owner of the status of his complaint at least once each calendar quarter, and will notify the property owner of the final resolution of the complaint, **(Refer to Sec. 6.04 (g) Texas Property Tax Code.)**

COKE COUNTY APPRAISAL DISTRICT SEXUAL HARASSMENT POLICY

Sexual harassment means unwelcome sexual advances, request for sexual favors, or other verbal or physical conduct of a sexual nature, submission to which is made a term or a condition of a person's employment, either expressed or implied. Sexual harassment also includes such conduct that has the purpose or effect of unreasonably interfering with an employee's work performance or creating an intimidating, hostile, or offensive working environment.

Verbal harassment includes, but is not limited to:

- Unwanted sexual teasing, jokes, remarks or questions
- Sexual comments, innuendoes, or stories
- Personal questions about sexual life

Derogatory or vulgar comments regarding a person's gender, physical anatomy or characteristics, clothing, or looks

Physical harassment includes, but is not limited to:

- Touching another employee in a sexually suggestive way

- Touching another employee so as to invade his/her personal privacy, especially intentionally touching another employee's breast, genital area, or buttocks
- Deliberately leaning over or cornering an employee
- Facial expressions such as throwing kisses
- Making sexual gestures with hands or through body movements

Other types of sexual harassment include, but are not limited to:

- Giving unwanted personal gifts
- Having in the workplace nude photos or pictures, sexually oriented magazines or posters, or other words or pictures of a sexually suggestive nature.

EMPLOYEE'S RESPONSIBILITY (REPORTING)

Any employee who believes he or she is being sexually harassed should take the following actions.

Politely, but firmly confront the harasser and ask him/her to stop.

Document the complaint, if possible.

If the employee is uncomfortable with Step 1, or the harassment continues after the employee complains to the harasser, or the employee feels the harasser will cause problems, the employee should immediately report the harassment to the Chief Appraiser. If the Chief Appraiser is involved in the harassment, the complaint should be reported to the Chairman of the Board of Directors of the Appraisal District. The employee may be asked to put his/her complaint in writing and sign it.

INVESTIGATION

The Chief Appraiser or Appraisal District Board Chairman shall be responsible for seeing that a prompt, thorough and fair investigation is undertaken. The investigator may be an employee of the District or a neutral person designated by the Chief Appraiser or Board Chairman.

REPORT FORWARDED

After completion, the report will be promptly forwarded to the Board of Directors. They will then take appropriate action.

CONFIDENTIALITY

The Appraisal District will attempt to keep all claims of sexual harassment confidential, limiting the information to those who are involved in the claim and those who are involved in the investigation, decision, or action to be taken. However, both the complainant and the accused employee should be aware that confidentiality couldn't be guaranteed.

NOTIFICATION TO COMPLAINING EMPLOYEE

After completion of the report, the complaining employee will be notified of the results of the investigation. The complaining employee will also be notified of the action taken by the Appraisal District.

RETALIATION

Retaliation or discrimination against an employee who makes a sexual harassment complaint is prohibited.

DISTRICT ADMINISTRATION POLICY Sec. 6.05(c)

The Chief Appraiser is the Chief Administrator of the appraisal office.

Appointed by the Board of Directors, the Chief Appraiser serves at the pleasure of the Board and is directly accountable to the Board in the discharge of duties and responsibilities. All other personnel of the appraisal office are employed by and accountable to the Chief Appraiser. The Chief Appraiser may delegate authority to his/her employees.

Duties and Responsibilities of the Chief Appraiser:

The Chief Appraiser coordinates and implements the goals and objectives established by Board policy, provisions of the Texas Property Tax Code, and other applicable laws and rules. The Chief Appraiser's responsibilities relate to the development of appraisal rolls and for the administration of the appraisal office. Additionally, the Chief Appraiser is assigned duties by the Board of Directors necessary for conduct of Board duties and implementation of Board policy.

The Chief Appraiser shall:

- Establish a comprehensive program for conduct of all appraisal activities and keep the Board informed on the progress of appraisal activities.
- Develop and implement sound administrative procedures for conduct of all District functions.
- Develop and implement an effective financial management system and provide reports to the Board to allow evaluation of the District's fiscal affairs.
- Develop and implement an effective internal budget development system and prepare a proposed budget by June 15th of each year. **(Section 6.06)**
- Serve as the District's spokesperson in providing information to news media, taxing units, and the general public on the operations of the Appraisal District and provisions of property tax laws. **(Section 6.04 (f))**
- Prepare the agenda for each Board meeting, attend all meetings, and provide staff recommendations for all appropriate Board actions.
- In conjunction with District counsel, provide recommendations for Board action on litigation.
- Develop and implement a personnel management system for job assignments, evaluations, hiring, staff policy, and other personnel-related matters.
- Employ and compensate professional, clerical and other personnel as provided by the budget.
- Report to the Board prior to April 1st of each year concerning the accuracy of District appraisals and contractor performance.
- Be entitled to appeal an order of the Appraisal Review Board determining a taxpayer protest as provided by **Subchapter C, Chapter 41, of the Texas Property Tax Code (Section 42.02).**

JOB DESCRIPTION – APPRAISER I

The Appraiser I performs the duties required to gather information pertinent to developing the tax appraisal roll.

The Appraiser I:

- Assumes responsibility for gathering information, locating, recording, and placing a value on all properties for tax purposes
- Applies accepted appraisal techniques, as set out in the District's manual, in determining fair market value.
- Collects and correlates data relative to the market value of all taxable property in the District.
- Collects and correlates data relative to the special valuation of qualified properties, such as agricultural use valuation of land.
- Locates, measures, and classifies new improvements and enters appraisal information in computer.
- Sketches diagrams of improvements on real property appraisal cards and in computer.
- Makes land revisions on appraisal cards and in computer.
- Assists Chief Appraiser with sales ratio studies.
- Assists property owners in completing homestead exemption application forms, over-65, disabled and disabled veteran's exemption application forms.
- Assists property owners in completing special use valuation application forms.

JOB DESCRIPTION – APPRAISAL CLERK

The Appraisal Clerk performs the duties required to assist in developing and maintaining tax appraisal records.

The Appraisal Clerk:

- Keeps appraisal cards, maps, homestead exemption, ag use and other application forms in order, includes filing.
- Obtains ownership changes from the County Clerk's records and updates appraisal records accordingly.
- Works address changes to appraisal records (including computerized records).
- Assists in keeping appraisal cards current
- Assists property owners in completing homestead exemption, ag use and other applicable forms.
- Assists appraisers with clerical duties
- Will be knowledgeable of legal descriptions and appraisal cards
- The clerk will be responsible for answering the phone and assisting walk-in customers. He/she will answer questions and assist taxpayers to the best of his/ her ability. If he/ she is not available or is unable to assist the taxpayer the Appraiser I or Chief Appraiser will assist the taxpayer
- Performs other duties as assigned by Chief Appraiser or Appraiser I

APPRAISAL REVIEW BOARD (ARB) POLICY

The Appraisal Review Board is responsible for the local administrative review of appraisal records. (Sections 6.41 through 6.43 Property Tax Code)

Selection

The Board of Directors of the Appraisal District appoints members of the Appraisal Review Board.

Eligibility

To serve on the Appraisal Review Board an individual must be a resident of the Appraisal District and must have resided in the District for at least (2) two years. A member of the Board of Directors or an officer or employee of the State Comptroller, the appraisal office, or a taxing unit is ineligible to serve.

An individual is ineligible to serve on the ARB if the individual is related within the second degree by consanguinity or affinity to an individual who appraises property for compensation or of representing property owners for compensation proceedings in the Appraisal District.

An individual is ineligible to serve on the ARB if the individual or a business entity in which the individual has a substantial interest is a party to a contract with the Appraisal District or with a taxing unit that participates in the Appraisal District. An individual is considered as having substantial interest in a business if:

- The combined ownership of the individual and the individual's spouse is at least ten (10)
- Percent of the voting stock or shares of the business entity; or
- The individual or the individual's spouse is a partner, limited partner, or officer of the business entity.
- "Business Entity" means a sole proprietorship, partnership, firm, corporation, holding company, joint-stock company, receivership, trust, or other entity recognized by law.
- A person is ineligible to serve on the ARB if the person is:
 - A current officer or employee of the Appraisal District or a taxing unit for which the Appraisal District appraises property;
 - A current member of the Board of Directors of the Appraisal District; or

- a current member of the governing body of a taxing unit for which the Appraisal District appraises property.

Terms

Members of the ARB shall serve two-year, staggered terms beginning on January 1, with terms of as close to one-half of the members as possible expiring each year. An individual who has served for all or part of three (3) consecutive terms as a member on the ARB is ineligible to serve on the ARB during a term that begins on the next January 1 following the third of those consecutive terms.

Recall

A member of the Appraisal Review Board may be removed from the board by a majority vote of the Appraisal District Board of Directors. Grounds for removal are:

A violation of section 6.412 or 6.413; or

Good cause relating to the attendance of members at called meetings of the ARB.

Compensation

Appraisal Review Board members shall be compensated as provided by the Appraisal District's budget. Members shall be entitled to receive \$100 for a full day's scheduled meeting or training session, or \$50 per meeting for any meeting lasting less than (4) four hours.

Duties and Responsibilities

The Appraisal Review Board is statutorily responsible for the review of the appraisal records and the hearing and determination of taxpayer protests and taxing unit challenges.

Staff Assistance

The Chief Appraiser shall delegate appraisal office staff to provide clerical assistance to the Appraisal Review Board.

Rules of Procedures

Coke County Appraisal District Credit/Debit Card Policy

It is the policy of the Board of Directors of the Coke County Appraisal District that the Chief Appraiser will obtain and maintain a corporate credit/debit card to be used solely for the

following charges: Office supplies, fuel, lodging, meals associated with travel, reservations, etc. Any charge must be appraisal district related and never used for personal use of employees.

Monitoring shall be made based on detailed receipts submitted following each activity.

Coke County Appraisal District Company Vehicle Policy

The appraisal district is provided a vehicle for appraisal district uses only. The vehicle is to be used during the reappraisal season for the express purpose of appraisal appointments, appraisal drive-bys and mass appraisals. The vehicle may also to be used when the staff attends office related conferences, schools and training seminars. The vehicle is not to be used for staff personal use. No tobacco or alcoholic beverages are allowed in the vehicle. Any traffic citations received by staff members while operating the office vehicle will be the sole responsibility of the staff member (unless said citation is for a vehicle defect). Any staff member operating the vehicle must have a valid driver's license.

ARB Compensation amended January 21, 2020