

MIDLAND CENTRAL APPRAISAL DISTRICT



BOARD OF DIRECTORS POLICY MANUAL

Adopted: April 15, 2015

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The Texas Property Tax Code references are placed in parenthesis.

FOREWARD

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

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

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

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

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

This Board of Directors Policy Manual supplements the Appraisal District Director's Manual – January 2015 (Director's Manual) published by the Texas Comptroller of Public Accounts. The Director's Manual is a comprehensive reference guide that explains constitutional requirements, state laws and rules that govern the conduct of not only appraisal district boards of directors but also the appraisal districts. The scope of this manual is much narrower. It brings together certain written policies that state law specifically requires and summary descriptions of how the board of directors fulfills other statutory requirements about which detailed written policies are not required. This policy manual is not a substitute for or a summary of the various manuals and guidelines for the district's day-to-day operations.

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

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

THE BOARD OF DIRECTORS

Selection: (Sec.6.03)

The Midland Central Appraisal District's board of directors is comprised of a total of six members. Five members are nominated and elected by the participating taxing units' governing bodies in accordance with the provisions outlined in the Texas Property Tax Code. The sixth board member is the duly elected/appointed County Tax Assessor-Collector, who serves by statute, as a non-voting member of the board.

The board of directors has not made any of the changes in board membership, selection, or recall that are permitted by the Tax Code.

Eligibility: (Sec 6.035) (Sec 6.036)

To be eligible to serve on the Board, an individual must be a resident of the district and must have resided in the district for at least two years immediately preceding the date of appointment.

An individual is ineligible to serve on an appraisal district Board of Directors if the individual owns property on which delinquent taxes have been owed to a taxing unit for more than 60 days after the date the individual knew or should have known of the delinquency unless:

- (a) the delinquent taxes and any penalties and interest are being paid under an installment payment agreement; or
- (b) a suit to collect the delinquent taxes is deferred or abated

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

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

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

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

Term of Office:

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

Officers of the Board:

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

The duties of the Chairman include:

- Presiding at board meetings.
- Appointing committee members unless otherwise instructed by the board.
- Along with the secretary, signing all legal instruments requiring board signature.
- Performing legal duties as required by statute and functions by board rule.

The duties of the Secretary include:

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

If the chairman and secretary are absent from a meeting, the remaining members select by majority vote a temporary presiding officer. The senior board member presides for the purpose of opening the meeting and conducting that vote.

The Midland County Tax Assessor-Collector serving as a non-voting member may serve as chairman, secretary, or temporary presiding officer.

The presiding officer, other than the Midland County Tax Assessor-Collector serving as a non-voting member, may vote on any motion.

Recall (Sec 6.033)

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

Compensation and Reimbursement:

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

OPERATION OF THE BOARD OF DIRECTORS

Meeting Schedule and Format:

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

A majority of the members of the board constitutes a quorum for the transaction of official business. The Midland County Tax Assessor-Collector serving as a non-voting member is counted in determining the presence of a quorum.

Midland Central Appraisal District shall conduct all meetings in accordance with the Texas Open Meetings Act. The chairman may call special meetings or emergency meetings. During any meeting, the board may vote to call a special or emergency meeting.

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

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

Public Access to Board Meetings:

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

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

Interpreter Accommodation:

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

Disabled Persons:

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

Resolving Complaints:

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

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

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

Authority of the Board:

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

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

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

Board of Director Training Requirements:

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

STATUTORY RESPONSIBILITIES OF THE BOARD

Establishment of an Appraisal Office: (Sec 6.05)

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

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

Appointment of Chief Appraiser: (Sec 6.05)

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

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

The qualifications for the chief appraiser are determined by the board and set forth in the document, "Chief Appraiser Qualifications" (Appendix A). The chief appraisal is expected to competently and effectively perform his or her duties. (Appendix B).

The chief appraiser serves at the pleasure of the board of directors. The board evaluates the chief appraiser annually before the end of the second quarter of each year. The board uses a written form to assist in the evaluation of the chief appraiser (Appendix D).

Appointment of Taxpayer Liaison Officer: (Sec 6.052)

The Board shall appoint a Taxpayer Liaison Officer (TLO), who serves at the pleasure of the Board. The Taxpayer Liaison Officer shall be a resident of the County for at least two years and can be an employee of the District as long as he or she does not perform appraisal functions. The Taxpayer Liaison Officer's compensation is set by the Board and provided by the budget. The TLO shall administer the public access function required by law, and is responsible for resolving disputes not involving matters that may be protested under Section 41.41 of the Texas Property Tax Code. Neither the chief appraiser nor any other person who performs appraisal services for the appraisal district for compensation is eligible to be the district's TLO.

The TLO's goal will be to improve relationships with the public and assist the public with their information needs. The TLO will work with the chief appraiser and district staff to accomplish the board's goals. The liaison will develop and implement the public access function including access to non-English speaking and handicapped persons thus enabling the public the opportunity to speak at board meetings and process complaints.

The TLO shall report to the board at each meeting on the status of all complaints filed with the board. (Section 6.04(g) PTC). The TLO is responsible only to the board of directors, and serves at the pleasure of the board. The responsibilities of liaison officer are outlined in (Appendix F).

Approval of Budget: (Sec 6.06)

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

The Chief Appraiser shall prepare the final annual budget and present it for Board approval as required by statute, by September 15th of each year. The budget may not be adopted until written notice is given to the taxing entities and the Board has conducted a public hearing on the proposed budget.

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

Annual Financial Audit: (Sec. 6.063)

The board contracts for an annual audit by an independent certified public accountant. The chief appraiser delivers copies of the audit report to the presiding officers of the county, cities, schools, and districts participating in the district. (Section 6.063, Property Tax Code)

Designation of Depository: (Sec 6.09)

The board solicits bids for the district depository at least once every two years. In choosing a depository, the board selects 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. The board and the depository may agree to extend a depository contract for one additional two-year period. (Section 6.09, Property Tax Code)

The Appraisal District shall deposit its funds with its depository bank vendor in accounts insured by the Federal Deposit Insurance Corporation. In the event that the District has more money than can be insured by the FDIC, the District shall invest that money in accordance with the approved investment tools of TEX. GOV'T CODE § 22.56.009 *et seq.* All Investment funds will be secured in the manner provided by District's Investment Policy and in accordance with State and Federal Laws pertaining to the investment of public funds.

Competitive Bidding Requirements:

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

Appointment of ARB Executive Members: (Sec. 6.42(a))

The Appraisal Review Board (ARB) consist of members who will serve two (2) year staggered terms and are appointed by the local administrative judge. All members serve "at-large". The Appraisal Review Board conducts meetings and hearings in the Midland Central Appraisal District board/hearing rooms.

The Board, by resolution, must select a Chairman and Secretary from among the members of the ARB. The board of directors will endeavor to select as chairman of the ARB a member who has a background in law and property appraisal.

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

- 1) Section 6.412; Restrictions on Eligibility of ARB Members;
- 2) Section 6.413; Interest in Certain Contracts Prohibited;
- 3) Section 41.66(f); Communication outside of hearing or proceedings;
- 4) Section 41.69; Conflict of Interest in property owner protest; or
- 5) Good cause relating to the attendance of members at called meetings of the ARB as established by written policy adopted by a majority of the Board of Directors or for clear and convincing evidence of repeated bias or misconduct.

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

Appraisal Contracts: (Sec 25.01(b))

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

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

The Midland Central Appraisal District performs a comprehensive reappraisal of all property within the district on a two-year basis as outlined in the board of directors' Biennial Reappraisal Plan.

In addition, the appraisal district reviews market factors of all real and personal property categories on an annual basis and adjust property values as deemed necessary to update and maintain current market values. The appraisal district exercises due diligence at all times to ensuring equal and uniform taxation in accordance with Article VIII, Section I of the Texas Constitution. (Section 25.18, Property Tax Code)

Agricultural Advisory Board:

The Agricultural Advisory Board is appointed by the Chief Appraiser with the advice and consent of the Midland Appraisal District Board of Directors. The Agricultural Advisory Board members must be landowners of the district whose land qualifies for appraisal under the Texas Property Tax Code, Chapter 23, Sub-chapters C, D, E, or H and have been residents of the district for at least five years. The board meets at least once per year without compensation. The Agricultural Advisory Board's function is to advise the Chief Appraiser on major issues dealing with agricultural and timber appraisal; net to land, degree of intensity standards, and other agricultural use and appraisal issues. As an advisory body, the board has no decision making

authority or responsibility. The Chief Appraiser and the Appraisal Review Board (ARB) have statutory and legal responsibility to set values and make decisions on qualification for agricultural appraisal. No employee of the Appraisal District may serve on the Agricultural Advisory Board.

Records Management:

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

Conflicts Disclosure:

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

Each Board member shall also file such a disclosure, if the person or entity seeking a contract with the District has given one or more gifts to that Board member or family member of the Board member aggregating more than \$250.00 in the preceding twelve-month period.

Such disclosure shall be filed with a secretary of the Board not later than the second business on which the member becomes aware of the potential conflict. The Disclosure Statement shall comply with the provisions of Tex. Loc. Gov't Code § 176.004.

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

OTHER BOARD OF DIRECTOR DUTIES

Reports from Chief Appraiser:

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

General Operational Policies:

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

District Legal Counsel:

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

Purchasing Authority: (Sec. 6.11)

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

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

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

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

The Board of Directors shall approve all contracts for expenditures exceeding \$10,000.00. The Board of Directors shall approve settlement of lawsuits involving value reductions of \$50,000,000.00 or greater, resulting in tax refunds of \$100,000.00 or more, or payment of attorney fees of \$20,000.00 or more. Also see district purchasing policy (Appendix G).

Policies of the Appraisal District:

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

Other Duties:

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

Indemnification of Employees

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

Notwithstanding the prior sentence, the Appraisal District is not required to indemnify a person upon whom an administrative penalty is imposed if the penalty was imposed because the person acted with negligence or in bad faith or with conscious indifference or reckless disregard for TDLR rules or regulations or for the Appraisal District's rules or policies. The total amount of indemnification provided by the Appraisal District shall not exceed \$15,000 for each occurrence.

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

APPENDIX A
Midland Central Appraisal District
Chief Appraiser Qualifications

- Obtained a Bachelor’s Degree from an accredited college or university. The board may waive degree requirements commensurate with qualified appraisal and or administrative experience.
- Comprehensive knowledge of modern real and personal property appraisal principles and practices; thorough knowledge of property tax appraisal laws; skill in making difficult real property appraisals; ability to plan and supervise the work of property appraisers and others.
- Comprehensive knowledge of modern property tax collection principles and practices; knowledgeable of ad valorem collection law; ability to work well with districts collection attorneys.
- Management-level experience is required.
- A Candidate for Chief Appraiser must have obtained the qualification of Registered Professional Appraiser (RPA) by the State of Texas. In addition the candidate must possess or obtain the qualification of Registered Tax Assessor (RTA) within five years of the date of hire.
- Knowledge of governmental budgeting, finance, personnel management, media relations, and Texas property tax laws is necessary.
- Must exhibit an understanding and willingness to implement the goals and objectives as determined by the Midland Central Appraisal District board of directors.
- Must not be related within the second degree by consanguinity or affinity to a person who appraises property for compensation for use in proceedings before the appraisal review board or represents property owners for compensation before the appraisal review board.
- Must not own property on which delinquent property taxes have been owed for more than 60 days after the date the person knew or should have known of the delinquency.
- The ability to physically perform required job functions.
- Be a strong moral character, and comply with the Property Tax Code, Texas Local Government Code, Comptroller rules, and other applicable laws.

APPENDIX B
Midland Central Appraisal District
Chief Appraiser Responsibilities

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

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

Examples of Specific Responsibilities with Texas Property Tax Code reference:

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

APPENDIX C
CHIEF APPRAISER SELECTION PROCEDURE

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

I. Preliminary Selection Activities:

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

II. Section Activities:

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

III. Post-Section Activities:

- A. Discuss terms of employment with the selected candidate.
 - 1. Probationary period and beginning salary.
 - 2. Benefit Package.
 - 3. Vehicle allowance.
 - 4. Other matters deemed appropriate by the board of directors.

- B. Review job criteria, standards, and methods of evaluation. Modification may be made as needed.

- C. Assist the new chief appraiser in his/her position.
 - 1. Formal letter of announcement from board of directors to appraisal district staff.
 - 2. Announce to public by publication in area newspaper.
 - 3. Introduction to community leaders.
 - 4. Personal assistance by individual board members.
 - 5. Any other action deemed appropriate by the board of directors.

APPENDIX D
CHIEF APPRAISER EVALUATION FORM

Date of Review: _____

Please rate the performance of the chief appraiser as follows:

1 =Poor	2 =Fair	3 =Good	4 =Very Good	5 =Excellent
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Evaluation Statement	Rating
Fulfills the duties and obligations of Chief Appraiser as required by the board of directors.	—
Keeps the board of directors informed in district matters.	—
Presents financial information in a complete and understandable format.	—
Agenda items are presented and explained clearly and knowledgeably.	—
Works well with members of the community.	—
Actively participates in professional property tax organizations	—
Works well with elected officials, administrators, and financial managers of area taxing units	—
There is a good balance between time spent in the office and in other responsibilities within and outside the district.	—
Possess and maintains a thorough understanding of Texas property tax law and other required laws.	—
The chief appraiser has the respect and cooperation of the employees.	—
Works well with valuation firms, attorney firms and financial institutions contracted with the district.	—
The chief appraiser exhibits good leadership skills.	—
The chief appraiser is a good manager of district resources.	—
Provides district with clear and concise purpose and direction.	—
The chief appraiser exhibits honest and ethical behavior.	—
Has progressed in reaching the director's goals and objectives.	—

APPENDIX E
INSTRUCTIONS FOR FILING A COMPLAINT
TAXPAYER LIAISON OFFICER

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

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

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

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

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

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

APPENDIX F
TAXPAYER LIAISON OFFICER RESPONSIBILITIES

Authority:

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

Purpose:

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

Responsibilities:

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

APPENDIX G

MIDLAND CENTRAL APPRAISAL DISTRICT PURCHASING POLICY

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

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

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

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

THE STATE OF TEXAS

COUNTY OF MIDLAND

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

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

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

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

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

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

Signed this day _____ of _____, 20_____.

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

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

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

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

ADOPTION AND AMENDMENT

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

DULY PASSED AND APPROVED THIS 15th DAY OF APRIL 2015

ATTEST:

**MIDLAND CENTRAL APPRAISAL DISTRICT
BOARD OF DIRECTORS**

By: _____

Chairman of the Board

By: _____

Secretary of the Board