



# **VICTORIA CENTRAL APPRAISAL DISTRICT**

## **BOARD OF DIRECTORS**

### **01.00.00 BOARD MEMBERS**

#### **01.01.00 General Provisions**

##### **01.01 Number of Board Members**

A Board of Directors comprised of five (5) members governs the Appraisal District. Tax Code Sec. 6.03 (a)

##### **01.02 Eligibility Requirements**

To be to serve on the Board, an individual must be a resident of the District and must have resided in the District for at least two years immediately preceding the date of taking office. An employee of a taxing unit that participates in the District may not serve on the Board; however, an elected official or member of the governing body of a participating taxing unit may serve. Tax Code Sec. 6.03 (a)

##### **01.03 Appointment Procedures**

Members of the Board of Directors are appointed by vote of the governing bodies of the cities, school districts, county, and conservation and reclamation districts in the District. Any other districts are not entitled to vote. In the election process, the conservation and reclamation districts are counted as one entity. Tax Code Sec. 6.03 (c)

#### **01.02.00 Election Process - Generally**

##### **02.01 Election Duties Assigned**

The duties as outlined in this section as they apply to the election of the Board of Directors are the responsibility of the Chief Appraiser but are delegated to the Administrative Assistant.

##### **02.02 Election Year Defined**

Since the Board of Director members serve two-year, un-staggered terms of office beginning January 1 of each even-numbered year, the election process shall take place in each odd-numbered year.



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## **02.03 Voting Entitlement Calculations**

The voting allocation for each taxing unit entitled to vote for the Board of Directors is determined in the following manner:

Divide the total dollar amount of property taxes imposed in the District by the taxing unit for the preceding tax year by the sum of the total dollar amount of property taxes imposed in the District for that year by all taxing units that are entitled to vote, multiply the quotient by 1,000, and round the product to the nearest whole number. That number is then multiplied by 5, which is the number of directorships to be filled and is the taxing unit's voting entitlement.

Tax Code Sec. 6.03 (d)

## **01.03.00 Election Process – Conservation and Reclamation Districts**

### **03.01 Eligibility to Participate**

Conservation and Reclamation Districts are entitled to participate in the election of the Board of Directors only if at least one of these districts delivers a written request to participate to the Chief Appraiser by June 1 of each election year.

Tax Code Sec. 6.03 (c)

### **03.02 Written Notification of Voting Allocations**

Before July 1 of each election year, the Chief Appraiser delivers written notification to each conservation and reclamation district of its voting entitlement and right to nominate a person to the Board of Directors.

Tax Code Sec. 6.03 (f)

### **03.03 Conservation and Reclamation Districts Submit Nominations**

Each conservation and reclamation district may nominate one candidate for the Board. The vote must be recorded in the form of a resolution adopted by the governing body. The presiding officer of the governing body of the taxing unit must then submit the name of the unit's nominee to the Chief Appraiser before July 15 of each election year.

Tax Code Sec. 6.03 (h)

### **03.04 Ballot Prepared**

Before August 1 of each election year, the Administrative Assistant prepares a ballot listing the candidates of the conservation and reclamation districts alphabetically, and the Chief Appraiser must submit a copy of the ballot to the presiding officer of the governing body of each conservation and reclamation district.

Tax Code Sec. 6.03 (h)



# **VICTORIA CENTRAL APPRAISAL DISTRICT**

## **03.05 Conservation and Reclamation Districts Cast Votes**

The governing body of each conservation and reclamation district must determine its vote by resolution and submit it to the Chief Appraiser before August 15 of each election year.

Tax Code Sec. 6.03 (h)

A governing body may cast all of its votes for one candidate or distribute its votes among candidates.

Tax Code Sec. 6.03 (e)

## **03.06 Voting Results Announced**

The nominee on the ballot with the most votes is the nominee of the conservation and reclamation districts if the nominee received more than 10 percent of the votes entitled to be cast. The nominee of the conservation and reclamation districts will be placed on the ballot with the candidates nominated by the other taxing entities as outlined in Section 12-01.05.00. The Chief Appraiser shall resolve a tie vote by any method of chance.

Tax Code Sec. 6.03 (h)

If no nominee of the conservation and reclamation districts receives more than 10 percent of the votes entitled to be cast, the Chief Appraiser must notify the presiding officer of the governing body of the conservation and reclamation districts before September 1 of their failure to select a nominee. Another election will take place as outlined in Section 6.03(i) of the Property Tax Code.

Tax Code Sec. 6.03 (i)

## **01.04.00 Election Process – Cities, School Districts, and County**

### **04.01 Written Notification of Voting Allocations**

Before October 1 of each election year, the Chief Appraiser must deliver written notice of each taxing entity's voting entitlement to the presiding officer of the governing body and the chief executive officer of the County, cities, and school districts participating in the District

Tax Code Sec. 6.03 (e)

### **04.02 Taxing Entities Submit Nominations**

Each taxing entity that is entitled to vote on the Board of Directors under this provision may nominate one candidate for each position to be filled on the Board. The vote must be recorded in the form of a resolution adopted by the governing body and submitted to the Chief Appraiser before October 15 of each election year.

Tax Code Sec. 6.03 (g)



# **VICTORIA CENTRAL APPRAISAL DISTRICT**

## **01.05.00 Election Process –All Entities Entitled to Vote**

### **05.01 Ballot Prepared**

Before October 30 of each election year, the Administrative Assistant prepares a ballot listing the candidates of all entities entitled to vote alphabetically, and the Chief Appraiser must submit a copy of the ballot to the presiding officer of the governing body of all taxing entities entitled to vote.

Tax Code Sec. 6.03 (j)

### **05.02 Taxing Entities Cast Votes**

The governing body of each taxing entity entitled to vote must determine its vote by resolution and submits it to the Chief Appraiser before December 15 of each election year.

Tax Code Sec. 6.03 (k)

A governing body may cast all of its votes for one candidate or distribute its votes among candidates.

Tax Code Sec. 6.03 (c)

For purposes of determining the number of votes received by the candidates, the candidate receiving the most votes of the conservation and reclamation districts is considered to have received the entire votes cast by these district.

Tax Code Sec. 6.03 (k)

### **05.03 Voting Results Announced**

The Chief Appraiser counts the votes, declares the five candidates who receive the largest cumulative vote totals elected, and submits the results before December 31 of each election year to the governing body of all taxing units in the District and to the candidates. In the case of a tie, the Chief Appraiser will resolve the tie by any method of chance.

Tax Code Sec. 6.03 (k)

## **01.06.00 Board Members Sworn Into Office**

### **06.01 Statement of Sworn Officer**

The Board Members must sign a notarized Statement of Officer Form prior to taking office. This procedure is required even if the member has been reappointed to the Board.

The Board Members subscribe to the Statement of Sworn Officer prior to the beginning of the meeting at which they take the Oath of Office.

The Statement of Officer forms are maintained in the Administration files.

### **06.02 Oath of Office Administered**



# **VICTORIA CENTRAL APPRAISAL DISTRICT**

At the first meeting of the newly elected Board of Directors, the members are administered the Oath of Office Form. The Oath must be taken and signed before a Notary Public.

The Oath of Office forms are maintained in the Administration files.

## **01.07.00 Board Officers**

### **07.01 Officers Named**

The officers of the Board of Directors are the Chairperson, Vice- Chair and Secretary.

### **07.02 Term of Office**

The officers serve a one-year term of office from January 1 through December 31.

### **07.03 Election of Officers**

Officers are elected by majority vote of the Board at its first meeting of the year. Election of officers must be placed as an action item on the meeting agenda.

## **01.08.00 Vacancy Procedures**

Tax Code Sec. 6.03(1)

### **08.01 Vacancy Declared**

Should a vacancy occur on the Board, the Board may declare the position vacant at a meeting for which declaring a vacancy on the Board has been listed as an agenda item.

The Board is not required to fill an unexpired term.

### **08.02 Taxing Entities Notified of Vacancy**

Once the Board has declared a position vacant, the taxing entities are notified in writing that a vacancy exists and are informed of the procedures for submitting a nomination.

A notification letter is prepared from the Secretary of the Board and provides for an acknowledgment of receipt by each taxing entity.

### **08.03 Taxing Entities Submit Nominations**

Each taxing entity that is entitled to vote on the Board may nominate by resolution adopted by its governing body a candidate to fill the vacancy. The taxing entity shall submit the name of its nominee to the Chief Appraiser within ten days after notification from the Board of Directors of the existence of the vacancy.

### **08.04 List of Nominees Submitted to Board**



# **VICTORIA CENTRAL APPRAISAL DISTRICT**

The Chief Appraiser prepares and delivers to the Board of Directors a list of the nominees within 5 days of the deadline for receiving nominees from the taxing entities,

## **08.05 Election Held**

At a meeting of the Board that lists the election of the Board member as an action item, the Board will elect by majority vote one of the nominees to fill the vacancy.

## **02.00.00 BOARD MEETINGS**

### **02.01.00 General Provisions**

#### **01.01 Regular Meetings**

The board will meet regularly on the third Wednesday of January, March, May, August, October and December or as the board deems necessary. Meetings of the board will be conducted by Robert's Rules of Order.

#### **01.02 Special Meetings**

Special meetings may be called by the secretary of the board at the request of the chairman or on written request of any two board members.

Tax Code Sec.6.04 (b)

#### **01.03 Duties Assigned**

The duties as outlined in this section as they apply to preparing and posting the agenda are the responsibility of the Chief Appraiser, under the direction of the Chairperson of the Board, and are delegated to the Administrative Assistant.

### **02.02.00 Regular Board Meetings**

#### **02.01 Agenda Prepared**

An agenda is prepared for each meeting of the Board. One agenda is posted at the County Clerk's office and a copy is posted to the front door of the District office and the Appraisal District Building. The agendas are same in identical.

#### **02.02 Agenda Contents**

The agenda contains the following information:

1. Statement that the agenda was posted in accordance with the Open Meetings Act



# **VICTORIA CENTRAL APPRAISAL DISTRICT**

2. Date, time, and place of meeting
3. Type of meeting: regular, special, workshop, or executive
4. Roll call
5. Consent Agenda Items
  - a. Minutes
6. Action Items
7. Workshop sessions or executive sessions as needed
8. Information items
9. Public comments
10. Adjournment
11. Acknowledgment from County Clerk or Administrative Assistant that agenda was posted and the date and time of posting

## **02.03 Open Meetings Provisions**

The agenda must be posted in accordance with Section 55 1.000 et. Seq of the Texas Government Code, providing at least 72 hours notice prior to the scheduled time of the meeting.

## **02.04 Agenda Posted**

To post the agenda with the County Clerk, an original of the agenda is given to an appraisal district employee who delivers them to the County Clerk's office. The County Clerk retains a copy of the filed agenda and date-stamps the original, which is returned by the employee to the Administrative Assistant for filing.

A copy of the agenda filed with the County Clerk is immediately posted to the front door of the Appraisal District office, and the Appraisal District Building.

## **02.05 Agenda Mailed to Taxing Entities**

On the Friday before each Board meeting, or on any other day providing at least 72 hours notification, a copy of the meeting agenda is mailed or faxed to the chief executive officer and the presiding officer of the governing body of each taxing entity.

## **02.06 Board Packet Prepared**

On the Friday before each Board meeting or on any other day providing at least 72-hour notification, a packet containing the information for the Board meeting is mailed to each Board member.

The packet contains the following information:

1. Copy of agenda
2. Copy of minutes to be approved
3. Copy of materials to be reviewed and/or approved at the meeting



# **VICTORIA CENTRAL APPRAISAL DISTRICT**

## **2.03.00 Emergency Meetings**

### **03.01 Emergency Defined**

An emergency meeting may only be held to address an item that is a threat to the public health and safety of citizens in the District or to address a situation not anticipated by the Board that demands the immediate action.

### **03.02 Agenda Prepared**

As provided by the Open Meetings Act, the agenda for an emergency meeting must be posted at least two hours prior to the meeting.

### **03.03 Agenda Requirements**

All other procedures pertaining to preparing and posting the agenda as outlined for regular board meetings are followed for emergency meetings.

### **03.04 Special Notification Provisions**

Due to the time restrictions involved in an emergency meeting, the news media is notified of the meeting by telephone. The taxing entities are only notified of the meeting if the action to be taken by the Board would affect them detrimentally.

## **02.04.00 Executive Sessions**

### **04.01 Executive Sessions Defined**

The Board may only meet in executive, or closed, meetings for the following reasons:

1. To consult with the District's legal counsel concerning pending or contemplated litigation
2. To discuss leasing or acquiring real property
3. To discuss personnel matters

### **04.02 Agenda Requirements**

The Board may hold an executive session as a separate meeting expressly held for that purpose or in conjunction with a regular meeting of the Board. If an executive session is being held in conjunction with a regular meeting, the executive session must be placed on the agenda, stating its purpose.

If a meeting is being held expressly for an executive session, the agenda is prepared and posted in the same manner as a regular meeting.





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## **04.03 Certified Agenda Required**

The Board must complete a certified agenda for every executive session. The agenda must contain the following information:

1. Date and time Board entered into executive session
2. Subject of discussion
3. Any action taken by the Board
4. Date and time Board adjourned executive session

## **04.04 Action Taken**

If the matter discussed by the Board in executive session requires action, the action must be listed as an action item on the agenda, and the Board must taken action in open session.

## **02.05.00 Workshop Sessions**

### **05.01 Workshop Defined**

A workshop session is held by the Board to discuss in depth any matter requiring the Board's attention. Action may or may not result from a workshop session.

If action is required, an action item must be placed on the agenda.

### **05.02 Agenda Requirements**

The Board may hold a workshop session as a separate meeting expressly held for that purpose or in conjunction with the regular monthly meeting. If the workshop session is being held in conjunction with the regular meeting, the workshop session must be placed on the agenda, stating its purpose.

If a meeting is called expressly for the purpose of holding a workshop session, the agenda is prepared and posted in the same manner as a regular meeting.

## **03.00.00 BOARD MINUTES**

### **03.01.00 General Provisions**

#### **01.01 Duties Assigned**

The Administrative Assistant is responsible for taking, preparing, and maintaining the minutes of the meetings of the Board under the direction of the Chief Appraiser and Secretary of the Board.

#### **01.02 Contents of Minutes**

The minutes must contain the following information:



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1. Date, time, and place meeting held
2. Type of meeting: regular, special, workshop, emergency, or executive
3. Statement that the agenda was posted in accordance with the Open Meetings Act
4. Short summary of each topic considered by the Board, including any pertinent comments or points made
5. All motions for action, including the member making the motion, the member seconding the motion, and the vote of each member indicating whether the motion passed or failed
6. Time meeting adjourned

## **01.03 Minutes Approved**

The Board at a subsequent meeting for which approval of the minutes has been listed as an agenda item must approve the minutes of the meetings.

The Chairperson and Secretary of the Board sign all approved minutes.

## **01.04 Minute Book Maintained**

The originals of all minutes are retained in a permanent minute book.

## **01.05 Minute Files**

A file folder is also maintained for each meeting of the Board that includes copies of the following information:

- I. Agenda
2. Minutes
3. Any items presented to the Board
4. Resolutions passed
5. Notes of meeting

## **01.06 Tape Recordings**

All meetings of the Board, with the exception of executive sessions, are recorded.

## **04.00.00 RESOLUTIONS**

### **04.01.00 General Provisions**

#### **01.01 Resolution Required**

Certain items requiring the approval of the Board are handled in resolution format. Resolutions are used for the following items:



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1. Approval of budget
  2. Budget amendments
  3. Approval of pertinent contracts
  4. Designation of bank depository
  5. Check signing authority
  6. Revisions to personnel policies and Board Policy Manual
  7. Appointment of Appraisal Review Board members
  8. Ratification of actions taken by Chief Appraiser prior to obtaining Board approval
  9. Amendments to the Records Management Policy or Records Control Schedules
- The Chief Appraiser may require that other action items be approved in resolution format as he deems necessary.

## **01.02 Approval Procedures**

All resolutions must be approved as an action items and require the signature of the Chairperson and Secretary of the Board. All resolutions are retained within the minute book.

## **05.00.00 CONFLICT OF INTEREST**

### **05.01.00 General Provisions**

#### **01.01 Conflict of Interest Defined**

Article 988b, VTCS, requires a Board member to abstain from participating in or voting on any matter in which a substantial interest is held.

Substantial interest is defined as:

1. Ownership of 10 percent or more of the voting stock or shares of the business entity or ownership of \$5,000 or more of the fair market value of the business entity,
2. Funds received by the person from the business entity exceed 10 percent of the Board member's gross income for the previous years,
3. Ownership of \$2,500 or more of the fair market value of real property if the interest is an equitable or legal ownership, or
4. A person related in the first degree by either affinity or consanguinity to the Board member has a substantial interest as outlined above.

#### **01.02 Affidavit Required**

If a Board member has a substantial interest in any matter presented to the Board, he must file an Affidavit of Conflict of Interest Form prior to the Board meeting. All affidavits are maintained in the Administration files.



# **VICTORIA CENTRAL APPRAISAL DISTRICT**

## **01.03 Ex Parte Communications Penalty**

A member of the Board of Directors of the Appraisal District and the Chief Appraiser commit an offence if the member or chief appraiser directly or indirectly communicates with each other or 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

This does not apply to routine communication between the chief appraiser and the county assessor collector that relates to the administration of an appraisal roll, including communication made in connection with the certification, correction, or collection of an account.

PTC Sec 6.15

## **01.04 Policies for Resolving Complaints**

The board will consider written complaints about the policies and procedures of the Appraisal Review Board, the Board of Directors, and any other matter within its jurisdiction. The board will not consider complaints addressing any matter that could be grounds for a challenge, protest, or correction motion before the Appraisal Review Board as set out in the Tax Code. The Board of Directors has no authority to overrule the Chief Appraiser or the Appraisal Review Board's decision on a value, a correction, or a protest.

### **Public Complaints Against Individual Appraisal Review Members**

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

### **Complaints should be mailed to**

**Chairman Board of Directors  
Victoria Central Appraisal District  
2805 N. Navarro #300  
Victoria, Texas 77901**

Board deliberations concerning complaints will comply with provisions of the Texas Open Meetings Act, Chapter 551, Government Code.

Until final disposition of a complaint, the board is to notify the parties at least quarterly on the status of a complaint unless notice would jeopardize an investigation



# **VICTORIA CENTRAL APPRAISAL DISTRICT**

## **06.00.00 APPOINTMENT OF APPRAISAL REVIEW BOARD MEMBERS**

### **06.01.00 General Provisions**

#### **01.01 Appointment of ARB members**

The Chief Appraiser will announce *to the Board of Directors of the Appraisal District* the number of positions that will become vacant at the end of the year *on the Appraisal Review Board (ARB)*. He will identify the current members that are eligible to serve another two year term to the Appraisal District Board of Directors and submit all ARB applications that have been received. The Board of Directors will then form an ARB interview committee composed of representatives of the Appraisal District Board of Directors and the Chairman of the Appraisal Review Board.

This committee will interview applicants of their choosing. They will also explain the duties and responsibilities of membership on the Appraisal Review Board. ARB member applicants shall be subject to a criminal background check and shall submit information to the Chief Appraiser for the purpose of conducting a criminal background check on the applicant. The committee will present their recommendations for membership to the full Board of Directors at the next meeting for consideration.

Appraisal Review Board Members which are eligible to be re-appointed are not required to submit applications or to be interviewed for selection by the Board of Directors in order to be considered.

In compliance with Sec 6.41(d) of the Texas Property Tax Code, members of the Appraisal Review Board are appointed by resolution of a majority of the Board of Directors.

#### **01.02 Removal of ARB members**

It shall be good cause for the Board of Directors to remove any Victoria County ARB member who fails to attend all or part of three consecutive ARB meetings; or who fails to attend all or part of any four of seven consecutive meetings called within a 12 month period. The decision to present the removal request shall lie in the sole discretion of the Chief Appraiser, and no ARB member may be removed in the absence of a request from the Chief Appraiser to the Board of Directors to do so. However, once the request to remove an ARB member has been filed with the Board of Directors by the Chief Appraiser, the Board of Directors shall have sole discretion to determine whether any ARB member should be removed. A removal may only be accomplished by majority vote of the Board of Directors. Any proposed removal of an ARB member shall be listed as a specific action item on the District's posted agenda for the meeting at which the removal may occur: provided, however, that the member to be removed need not necessarily be



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individually named on the agenda itself.

An ARB member who is eligible to be removed may submit to the Board of Directors evidence intended to excuse the absences, but the decision whether to remove the ARB member remains solely within the discretion of the Board of Directors. An ARB member may appear at an open meeting before the Board of Directors to offer evidence or argument against removal, but the right of the ARB member to address the Board shall not be any different than the right of the general public to address the Board (that is, the ARB member shall not be given more than five minutes to address the Board of Directors without the consent of the full Board.)

## **07.00.00 MISCELLANEOUS PROVISIONS**

### **07.01.00 General Provisions**

#### **01.01 Board Policy Manual**

The Board has adopted a Board Policy Manual to be followed in conducting the operations of the Board. The Manual can be revised only with the approval of the Board.