



TARRANT APPRAISAL DISTRICT

BOARD OF DIRECTORS

POLICY MANUAL

Adopted June 10, 2022

I. Forward

Tarrant Appraisal District is a political subdivision of the State of Texas created by the Legislature through enactment of the Texas Tax Code.

The District's primary responsibility is to develop each year an appraisal roll for use by taxing units imposing ad valorem taxes. The geographic boundaries of the District are the same as Tarrant County's boundaries.

Our mission is to serve the citizens, property owners, and taxing units of Tarrant County courteously and efficiently by timely producing an accurate, complete, and equitable appraisal roll.

We expect excellence in the services we provide and recognize that excellence shall be 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 Policy Manual supplements the Appraisal District 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 board of directors but also appraisal districts themselves. The scope of this Policy Manual is much narrower. It brings together certain written policies that state law specifically requires and summary descriptions of how this Board 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 governs Tarrant Appraisal District. The Board's primary duties are to select the chief appraiser, to adopt the annual budget, and to ensure that the district follows policies and procedures set by law. The Board does not appraise property or make decisions that affect the appraisal records for particular properties.

II. Composition of the Board of Directors

Selection

The Board of Directors has five voting members who are appointed by the taxing units. When, the Tarrant County Tax Assessor-Collector is not appointed by the taxing units as a voting member, the Tax Assessor-Collector serves as a sixth, non-voting, member of the Board.

Tarrant Appraisal District has not made any of the changes in Board membership, selection, or recall that are permitted by the Tax Code.

Term

Members of the Board, other than the Tarrant County Tax Assessor-Collector serving as a non-voting member, serve two-year terms beginning on January 1 of even-numbered years.

Officers of the Board

The Board elects a chair 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 chair include:

- Presiding at board meetings; Appointing committee members with input by the Board.
- Along with the secretary, signing all legal instruments requiring board signature; and
- Performing legal duties as required by statute and functions as designated by the Board.

The duties of the secretary include

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

If both the chair and the secretary are absent from a meeting, the remaining members select by majority vote a temporary presiding officer. The Board member whose surname appears first when listed in alphabetical order presides for the purpose of opening the meeting and conducting that vote.

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

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

Compensation

Members receive no compensation for service in 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 as set out in the District's Personnel Policy.

III. Operation of the Board of Directors

Meeting Schedule and Format

The Board ordinarily meets at 9:00 a.m. on the 2nd Friday of January, February, May, June, August, November and December at the District offices at 2500 Handley Ederville Road in Fort Worth, Texas. The Board may designate a different meeting time, day, or place if needed. Meetings start promptly at the scheduled hour or as soon thereafter as a quorum is present.

A majority of the members of the Board constitutes a quorum. The Tarrant County Tax Assessor-Collector serving as a non-voting member is counted in determining the presence of a quorum.

The chair may call special meetings or emergency meetings. During any meeting, the Board may vote to call a special or emergency meeting.

The Chief Appraiser is given administrative authority to deliver on behalf of the Board Secretary or Chair, required written notices of public hearings to members, taxing entities and the public. The Chief Appraiser will handle preparations for board meetings and public hearings, including notifying members, setting the agenda in conjunction with the Board Chair and preparing and signing agenda packets and meeting notices on behalf other Board. In addition, any two board members may place

an action item on the agenda by sending written notification of their desire to have an item placed on the agenda to the Chief Appraiser.

The Chief Appraiser normally delivers the agenda for the next meeting. Supporting information and the minutes of the last meeting should be delivered to each member at least forty-eight (48) hours before each regular meeting. The Chief Appraiser prepares, and posts meeting notices as required by law. Only items posted in the meeting notice may be discussed or acted upon at a meeting.

To the greatest extent practicable the Board conducts its meetings informally. However, the chair may resort to the parliamentary rules contained in Roberts Rules of Order, 12th Edition, for the orderly and fair conduct of its business.

The Board may deliberate in executive session only to the extent that meeting in executive session is authorized by the Texas Open Meetings Act. Provisions authorizing deliberations in executive session include

- Consultation with Attorney under Section 551.071
- Deliberations about Real Property under Section 551.072
- Deliberations Regarding Certain Personnel Matters under Section 551.074

Deliberations Regarding Security Devices or Security Audits under Section 551.076 The first order of business at a meeting is approval of the minutes of the preceding meeting. The Chair and Secretary will sign the minutes when approved. The Chief Appraiser prepares and keeps the official minutes on behalf of the Board.

Any director, including the Tarrant County Tax Assessor-Collector serving as a non-voting member may make or second a motion at any time after the agenda item has been called by the presiding officer. Directors are encouraged to make their motions as clear as possible. When making a motion to accept the staff recommendation, a Director may ask that the staff recommendation be read, and then move to accept the staff recommendation.

Seating at Board Meetings

During Board meetings, all the directors and the chief appraiser shall sit at the dais. Seating at the Dais shall be in the order determined by the Chair. No other person shall sit at the Dais unless invited to do so by the Board.

At the first meeting where any new members are being sworn in, both the incoming and the outgoing directors will be seated at the dais when the meeting starts. The meeting will be convened with the outgoing members as the directors. The first order of business will be for the new directors to be sworn in and sign any required oaths of office. Once the incoming directors have been sworn in, the outgoing directors will leave the dais, leaving the current board sitting at the dais in the order described above.

All directors will be sworn in at the first open meeting of the Board that the director attends after the director's term begins.

Public Access to Board Meetings

Tarrant Appraisal District shall conduct all meetings in accordance with applicable Open Government Laws.

Right of Public to Address the Board

Pursuant to Section 551.007, Texas Government Code, each member of the public who desires to address the Board regarding an item on the agenda for an open meeting of the Board may do so in accordance with this policy. The right to address the board applies to any member of the public.

Comment Procedure

- a. After the presiding officer calls the meeting to order, the public comment period will be the first item on the agenda before the Board discusses or acts on any other agenda item.
- b. The Board will place the official sign-up sheet for the meeting in a conspicuous location at the meeting not later than 15 minutes before the presiding officer calls the meeting to order. Speakers may sign up to address the Board at any time before the presiding officer calls the public comment period agenda item, at which time the Board will collect the official sign-up sheet. Individuals may not address the Board or add their name or additional topics to the official sign-up sheet after the Board has collected it.
- c. Each speaker shall list their name on the official sign-up sheet, as well as the specific agenda item(s) they will be addressing. In addition to public comment on agenda items, the Board may also hear public comment on issues of general concern under its jurisdiction that are not on the agenda. If a speaker wishes to address an issue that is not on the agenda, they shall indicate on the official sign-up sheet that they wish to speak on a matter of general concern under the Board's jurisdiction.
- d. Speakers will be called upon in the order in which they appear on the official sign-up sheet. The Board will not hear public comments on matters that are not under its jurisdiction.
- e. The public comment period will end after all individuals on the official sign-up sheet have addressed the Board.

Time Limit for Public Comment

- a. Each speaker may address the Board for not more than 5 minutes per meeting. The Board has the right to extend or reduce the 5-minute time limit as it sees fit at any meeting.
- b. The official time for each speaker will be maintained and enforced by the Chair or the Chair's designee.
- c. Speakers may not pool their time or give unused time to another speaker.
- d. If there are many individuals who are aligned on an issue who plan to provide the same or similar comments, the presiding officer may request that the group designate a

spokesperson to speak on the group's behalf. However, individuals may still provide additional comment if they choose to do so.

- e. If a speaker addresses the Board through a translator, the speaker will be granted twice the amount of time granted to other speakers in accordance with this policy.
- f. Time spent on Board member questions or comments shall not be counted against a speaker's time.

Location for Public Comment

The presiding officer shall identify the podium, table, microphone, or other location from which speakers may address the Board. Speakers may not address the Board from any other location.

Decorum

- a. All members of the public shall always be respectful of the Board and other attendees.
- b. Speakers shall address the Board one at a time.
- c. Attendees may not interrupt a speaker or Board member when the speaker or Board member has the floor.

Response by Board

The Board welcomes public input and will take note of all public comment it receives at a meeting. The Board may ask questions and engage in dialogue about public comments regarding items on the agenda. For public comments regarding items not on the agenda, the requirements of the Texas Open Meetings Act (Tex. Gov. Code Ch. 551) prevent the Board from engaging in a dialogue but allow the Board to provide statements of factual information or recite existing policy in response to an inquiry.

Access to Board for Non-English Speakers and People with Disabilities

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 three business days before a regularly scheduled meeting that they desire to address the Board and are unable to provide an interpreter or translator, the District shall make reasonable efforts to secure the services of a translator or interpreter for the meeting.

Tarrant Appraisal District strives to provide reasonable access to the Board by disabled persons. As part of this effort, the District restricts seven parking spaces for 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 three business days before a scheduled meeting.

Cell Phone Use During Meetings

Directors to the greatest extent possible shall refrain from using their electronic devices during Board meetings.

Resolving Complaints

The Board will consider written complaints about the policies and procedures of Tarrant Appraisal District and any other matter within the Board's jurisdiction.

Correspondence should be addressed as follows and mailed:

Chair, Board of Directors
Tarrant Appraisal District
2500 Handley Ederville Road
Fort Worth, Texas 76118

Hearing impaired persons who TTY or TDD may call (817) 284-0024 to have a complaint delivered to the Board.

The Board will not consider complaints addressing any of the grounds for challenge, protest, or motion for correction of the appraisal roll that are specified in Sections 41.03, 41.41, and 25.25 of the Texas Tax Code. The Board of Directors has no authority to overrule an agreement between the Chief Appraiser and a property owner on a matter specified in Tax Code, section 1.111(e) or a determination of the Tarrant County Appraisal Review Board on a challenge, protest or motion for correction made under the authority of sections 41.07, 41.47 or 25.25 of the Texas Tax Code.

Any director who receives a written complaint shall be considered a temporary custodian of the complaint and shall immediately forward the complaint to the Taxpayer Liaison Officer for processing and resolution in accordance with this policy.

The agenda for each regularly scheduled meeting of the Board shall include an agenda item for a report by the Taxpayer Liaison Officer. At each such meeting, the Taxpayer Liaison Officer shall report to the Board on the nature and the status of resolution of all complaints filed. Board deliberations concerning complaints must comply with the applicable provisions of the Texas Open Meetings Act. Until final disposition of each complaint and unless doing so would jeopardize an undercover investigation the Board shall notify the parties to the complaint at least once a quarter on the status of the complaint.

Other responsibilities of the Taxpayer Liaison Officer include:

- Administering the public access functions required by the Tax Code;
- Supporting the Chief Appraiser and their staff to assist property owner's in understanding the appraisal process, protest procedures and related matters;
- Developing and implementing policies and procedures to guarantee access to the Board by non-English speaking and disabled property owners;
- Preparing information of public interest describing the Board functions and procedures including how complaints are filed and resolved by the Board; and
- Performing other duties as assigned.

Authority of the Board

The Board establishes general policies in keeping with the wishes of the community and the requirements of 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 chair 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 provided in this Policy Manual each committee establishes its own written operating procedure, subject to approval by the Board.

The Board shall establish a standing committee on audits.

Additionally, the Board has all the powers and responsibilities given to it under Texas law including the Texas Property Tax Code.

Conflict of Interest Procedures

Members of the Board and the Chief Appraiser (the District's Officers) shall file the disclosure statements required by Chapter 176 of the Texas Local Government Code in circumstances where Chapter 176 requires the filing of such a statement. The chief appraiser shall ensure that the district complies with Chapter 176 providing conflict of interest forms to current and prospective vendors and in publishing any filed statement or questionnaire on the districts website in the manner required by Chapter 176.

With exceptions, Chapter 176 requires a district officer to file a disclosure statement when the district considers or makes a contract with a person and:

- The officer or the officer's family member has received at least \$2,500 in income (other than dividends) from employment or another business relationship with the vendor in the previous 12 months; or
- The vendor has given the officer or the officer's family members gift(s) with a total value of more than \$250 in the previous 12 months.

Chapter 176 does not require the officer to file a disclosure statement covering gifts by family members, political contributions, or food, lodging, or entertainment accepted as a gift. A disclosure statement must be filed within 7 days of the date the officer becomes aware that a statement should be filed with respect to an existing or prospective vendor.

In any circumstances that would require an officer to file a disclosure statement, the vendor must also file a "conflict of interest questionnaire" with the district. This questionnaire must be filed by the 7th business day after the vendor begins contract negotiations with the district, submits an application, bid, RFP, or similar document related to a potential contract with the district. It must also be filed by the 7th business day after the vendor becomes aware of a business relationship or gift that triggers the requirement of disclosure statement.

The district's records management officer shall serve as the custodian of filed disclosure forms.