

## **General Statement of Functions of the Hill County Appraisal District Board of Directors**

The board of directors has the following primary responsibilities:

- establish the appraisal district's appraisal office;
- adopt the appraisal district's annual operating budget;
- contract for necessary services;
- hire a chief appraiser;
- hire a taxpayer liaison officer ( in counties having a population of over 125,000);
- appoint appraisal review board members and other committees provided by law;
- provide advice and consent to the chief appraiser concerning the appointment of an agricultural appraisal advisory board and determine the number of members to that advisory board;
- approve contracts with appraisal firms selected by the chief appraiser to perform appraisal services for the district;
- make general policies on the appraisal district's operation; and
- biennially develop a written plan for the periodic reappraisal of all property within the district's boundaries.

# Hill County Appraisal District

## Board of Director Manual and Policies



Mike McKibben  
Chief Appraiser

## FOREWARD

Hill County 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 in imposing ad valorem taxes in accordance with the Texas Property Tax Code.

In addition, the appraisal district has contracted with 18 governing bodies, for the assessment and collection of property taxes in accordance with the Inter-local Cooperation Act.

**Our mission is to serve the citizens and taxing units of Hill County through the lawful, fair, and equitable appraisal of property resulting in an accurate and complete appraisal roll whereby efficient assessment and collection services will be performed on behalf of participating taxing units in a professional and courteous 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 – ("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 the appraisal district's boards of directors but also the appraisal district. 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 govern Hill County Appraisal District. The board's primary duties are to select the chief appraiser, to adopt the annual budget, appoint members to Hill County Appraisal Review Board, 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.

## **BOD-001            COMPOSITION OF THE BOARD OF DIRECTORS**

### **BOD-001.01       Selection**

The board of directors has six members. Five voting members are appointed by the taxing units. The Hill County Tax Assessor-Collector is not appointed by the taxing units as a voting member, and serves as a sixth, non-voting member of the Board.

### **BOD-001.02       Term**

Members of the board serve two-year terms beginning on January 1 of even-numbered years. An exemption occurs for the Tax Assessor-Collector who serves by statute with no term limitations.

### **BOD-001.03       Officers of the Board**

The board elects a chairman and a secretary at its first meeting each term. 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 as designated by the board.

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 as designated by the board.

If both 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 Hill County Tax Assessor-Collector serves as a non-voting member.

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

#### **BOD-001.04 Compensation**

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. The current Board policy allows for mileage reimbursement to Board members for travel to and from monthly Board meetings and activities.

### **BOD-002 OPERATION OF THE BOARD OF DIRECTORS**

#### **BOD-002.01 Meeting Schedule and Format**

The board ordinarily meets at 11:30 am on the second Tuesday of each month at the District offices at 1407 Abbott Ave Hillsboro, 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. Meetings may be cancelled at the call of the Chair.

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

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

The chief appraiser prepares agenda packets and meeting notices on behalf of the board. The chief appraiser normally delivers the agenda for the next meeting, supporting information, and the minutes of the last meeting to each member. The chief appraiser prepares and posts meeting notices as required by law. Only items posted in the meeting notice may be acted upon or discussed 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.

#### **BOD-002.02 Public Access to Board Meetings**

Hill County Appraisal District shall conduct all meetings in accordance with the Texas Open Meetings Act. The district shall also provide regular opportunities for the public to speak to the board on issues under the board's jurisdiction.

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 five minutes but may expand the time as needed if doing so will not interfere with the board's completing its business and adjourning its meeting at a reasonable time. The board may refuse to hear comments on subjects not reasonably related to the policies and procedures of Hill County Appraisal District or comments not reasonably related to other 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. This is a comment only session and not for back and forth dialect between the Board and a member of the public.

If a person who does not speak English or a person who communicates by American Sign Language notifies the Chief Appraiser 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 a translator or interpreter at the meeting.

Hill County Appraisal District strives to provide reasonable access to the board by disabled persons. As part of this effort, the District restricts parking spaces to use only by disabled persons and maintains wheelchair accessibility to the office area and to the boardroom. A person who needs additional assistance for entry or access should notify the chief appraiser in writing at least five business days before a regularly scheduled meeting.

#### **BOD-002.03 Resolving Complaints**

The board will consider written complaints about the policies and procedures of Hill County Appraisal District, Hill County Appraisal Review Board, and Hill CAD Board of Directors concerning matters within the board's jurisdiction.

Complaints against the appraisal district and its operations may be filed with the Board in accordance to complaint filing procedures established by the board. ([Appendix A](#))

The board will not consider complaints addressing any of the grounds for challenge, protest, or motion for correction of appraisal roll that are specified in Section 41.03, 41.41, and Section 25.25, respectively.

The board of directors has no authority to overrule an agreement between the chief appraiser and a property owner on a matter specified in Section 1.111(e) or a determination of Hill County Appraisal Review Board on a challenge, protest, or motion for correction made under authority of Section 41.07, 41.47, and Section 25.25, respectively.

Written complaints addressed to the board are forwarded to the Chief Appraiser and Board Chair. The agenda for each regularly scheduled meeting of the board shall include an agenda item for a report on a complaint. At each such meeting, the Chief Appraiser or Board Chair 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 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 quarterly of the status of the complaint.

#### **BOD-002.04 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.

### **BOD-003 STATUTORY RESPONSIBILITIES OF THE BOARD**

#### **BOD-003.01 Establishment of an Appraisal Office**

The administrative offices of Hill County Appraisal District are located at 1407 Abbott Ave, Hillsboro, Texas. The board may lease additional office spaces for satellite offices as needed or desired.

The district's normal business hours are from 8:00 a.m. to 5:00 p.m., Monday through Friday. Departments involved in public contact must maintain sufficient personnel throughout these hours. The board and the chief appraiser periodically review office space requirements, and

other requirements related to the establishment of appraisal district offices. (Section 6.05, Property Tax Code)

#### **BOD-003.02 Appointment of Chief Appraiser**

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 ([Appendix B](#)).

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 C](#)). The chief appraisal is expected to competently and effectively perform his or her duties.

The chief appraiser serves at the pleasure of the board of directors. The board evaluates the chief appraiser annually in May of the following year of review, or as soon thereafter as practicable. The board uses a written form to assist in the evaluation of the chief appraiser ([Appendix D](#)).

#### **BOD-003.03 Approval of Budget**

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

Once the board adopts a budget, expenditures in excess of the total budget require budget amendment in the manner provided by Section 6.06 of the 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 \$15,000. The board has authorized the chief appraiser to transfer unencumbered balances between accounts in amounts of \$15,000 or below. (Section 6.06, Property Tax Code)

**BOD-003.04 Annual Financial Audit**

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)

**BOD-003.05 Designation of Depository**

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 public 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.*

**BOD-003.06 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)

**BOD-003.07 Appointment of Appraisal Review Board**

The Appraisal Review Board (ARB) shall consist of citizen members who serve two-year, staggered terms. (Section 6.41, Property Tax Code)

The board of directors appoints, by regular Board motions, as many members as it deems necessary to carry out Hill County Appraisal Review Board's business. If a vacancy occurs, the Board fills it in the same manner for the unexpired portion of the term. A member of the ARB may be removed from the board by a majority vote of the board of directors. (Chapter 6.41 (f)(1)(2), Property Tax Code)

In selecting appraisal review board members, the board not only screens applicants to determine whether they meet the applicable eligibility requirements and restrictions but also considers ethnic balance, equitable geographic representation, and other factors to achieve fair representation for all areas of Hill County and the other taxing units.

The board of directors, utilizing the assistance of the chief appraiser, may interview candidates for the appraisal review board before making final selection. In making reappointments, the Board may solicit and consider evaluations from staff of the Review Board, the appraisal staff, and other interested parties.

The board of directors by resolution shall select a chairman and a 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 (Section 6.42 (a), Property Tax Code) if these qualifications so exist.

**BOD-003.08 Appraisal Contracts**

The chief appraiser, with the approval of the Board, may contract annually with private appraisal firms to perform appraisal services for the District. (Section 25.01 (b)(c), Property Tax Code)

**BOD-003.09 Periodic Reappraisal**

The Hill County 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)

**BOD-003.010 Agricultural Advisory Board**

The Board of Directors shall give its advice and consent to the nominations of the Chief Appraiser to the Agricultural Advisory Board. That Board shall be composed of at least three members, one of whom must be a representative of the county Agricultural Stabilization and Conservation Service, and the other two owners of land in the county qualifying for appraisal under subchapter C, D, E, or H of Chapter 23 of the Tax Code. Each member must have been a resident for at least five years of the District. No employee of the Appraisal District may serve on the Agricultural Advisory Board.

The Agricultural Advisory Board shall meet and shall advise the Chief Appraiser on agricultural use and open space use of land in the County.

**BOD-003.11 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 Board of Directors 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. The 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 requirements of this section shall also apply to the Chief Appraiser.

## **BOD-004 OTHER BOARD DUTIES**

### **BOD-004.10 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.

### **BOD-004.02 General Operational Policies**

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

### **BOD-004.03 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.

### **BOD-004.04 Purchasing Authority**

The appraisal district is subject to the purchasing and contracting authority as stated in Chapter 252 of the Texas Local Government Code.

Before the district may enter into a contract that requires an expenditure of more than \$50,000 the district must first comply with the competitive sealed bidding requirements as prescribed by Chapter 252 of the Local Government Code (LGC). In addition, the district must use the reverse auction procedure, as defined by Section 2155.062(d), Government Code, for purchasing; or comply with a method described by Chapter 252, Local Government Code.

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 to which the District is a party, assuming the contract is for an expenditure of \$5,000.00 or greater or is not for a budgeted expenditure. 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.

**BOD-004.05 Policies of Appraisal District**

The board of directors considers and acts on policies for the Hill County Appraisal District.

**BOD-004.06 Other Duties**

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

**BOD-004.06 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 \$10,000 for each occurrence.

## APPENDIX A COMPLAINTS

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 Chief Appraiser or the Chairperson of the Board of Directors.

**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 chief appraiser (or if the complaint is against the chief appraiser, the Board Chair) will research the complaint for remedies. If the chief appraiser and the taxpayer can resolve the problem, the chief appraiser will report the complaint along with the resolution to the board. If the complaint cannot be resolved through this manner, 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 written complaint to the board in person.
3. The member of the public must give the chief appraiser or Board Chair 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 chief appraiser 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 a video device and the video will be played for the Board in lieu of the written complaint. Hearing impaired persons who TTY or TDD may call (254) 582-2508.

While a complaint is under investigation, the chief appraiser (or Board Chair) must report on the status of the complaint quarterly, to both the taxpayer and to the board until the complaint is resolved, unless notification would jeopardize an investigation. The Chief Appraiser will keep files for the board on behalf of the board.

Any topic requiring board discussion will be placed on the agenda of the next regular board meeting.

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 B**  
**CHIEF APPRAISER SELECTION PROCEDURE**

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Upon vacancy of the position of chief appraiser, the Hill County 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 an 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 Hill CAD 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 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 agreement and/or contract with selected candidate.
  - 1. Probationary period and beginning salary.
  - 2. Benefit Package.
  - 3. Vehicle allowance.
  - 4. Other compensation 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 C

### Hill County 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 and education.
- 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.
- Candidate must be designated as a Registered Professional Appraiser (RPA) in the State of Texas.
- Candidate must be designated as or working toward obtaining the qualifications of Registered Tax Assessor (RTA) in the State of Texas. Or work toward the RTA designation upon employment with Hill CAD.
- 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 Hill County 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.
- Must possess the ability to physically perform required job functions.

- Be of strong moral character, and comply with the Property Tax Code, Texas Local Government Code, Comptroller rules, and other applicable laws.
- Person must have completed the course of training prescribed by Section 1151.164, Occupation Code or obtain the completion within one year of employment with the district.

**APPENDIX C**  
**POWERS AND DUTIES OF THE CHIEF APPRAISER**  
Pursuant Texas Property Tax Code (PTC)

**01.00 Designating a Chief Appraiser**

**01.01 Chief Administrator**

The Chief Appraiser is the Chief Administrator of the Appraisal District. The Chief Appraiser is appointed by and serves at the pleasure of the Appraisal District Board of Directors. All other personnel are employed by and accountable to the Chief Appraiser.

PTC Sec. 6.05(c)

**01.02 Compensation**

The Chief Appraiser is entitled to compensation as provided by the budget adopted by the Board of Directors.

PTC Sec. 6.05(d)

**01.03 Employment of Staff**

The Chief Appraiser may employ and compensate professional, clerical, and other personnel as provided by the budget.

PTC Sec. 6.05(d)

The Chief Appraiser may delegate authority to his employees.

PTC Sec. 6.05(e)

**02.00 Powers and Duties**

**02.01 Appraisals**

The Chief Appraiser's primary duty is the discovery, listing, review, and valuation of all taxable property within the Appraisal District, using standard approaches for determining prevailing market value.

**02.02 Exemptions**

The Chief Appraiser determines the requests for total or partial exempt status on certain types of properties in accordance with Chapter 11 of the Property Tax Code.

He further determines the eligibility for productivity or special valuation on certain properties and establishes both market value and productivity value on certain properties in accordance with Chapter 23 of the Property Tax Code.

### **02.03 Appraisal Records**

The Chief Appraiser establishes appraisal records, including appraisal cards, tax maps, an identification system of property, lists, forms, applications, and other items as required by the Property Tax Code.

### **02.04 Notices**

The Chief Appraiser must send and receive rendition forms, exemption applications, and other applications and reports from property owners.

PTC Chapter 22

He further must send notices of appraised value, with estimated taxes noted, to those property owners whose values are increased \$1,000 over last year's value or the rendered value, or on new properties appraised for the first time.

PTC Sec. 25.19

### **02.05 Appraisal Roll**

By April 1 or as soon thereafter as practicable, the Chief Appraiser shall submit to each taxing unit in the District a certified estimate of the total appraised value of all property in the District that is taxable by the unit.

By May 15 or as soon thereafter as practicable, the Chief Appraiser shall submit the completed appraisal records to the Appraisal Review Board for review and determination of protests.

The Chief Appraiser, or a staff member designated by the Chief Appraiser, shall represent the Appraisal District at all hearings before the Appraisal Review Board and shall testify on all proposed value or exemption status and actions taken by him.

PTC Sec. 41.05(c) and 41.45(c)

The Chief Appraiser may submit to the Appraisal Review Board any supplemental appraisal records discovered that are not included in the records already submitted to the Appraisal Review Board. The Chief Appraiser may supplement real property for any one of the preceding five years or personal property for any one of the two preceding years.

PTC Sec. 25.2 1(a) and 25.23

At any time before the end of five years after January 1 of the tax year, the Chief Appraiser may submit to the Appraisal Review Board any changes to the appraisal roll that would affect a property owner's tax liability due to a clerical error, multiple appraisals, or the inclusion of property that does not exist in the form or at the location described in the appraisal roll.

PTC Sec. 25.25(c)

The Chief Appraiser, at any time, may change the appraisal roll to correct a name or address, a description of property, or any other inaccuracy as prescribed by rule of the Appraisal Review Board that does not increase the amount of tax liability. Before the 10th day after the end of each calendar quarter, the Chief Appraiser shall submit to the Board of Directors and the Appraisal Review Board a written report of each change made under this subsection that decreases the tax liability of the owner of the property. The report must include a description and the name of the owner of each property.

PTC Sec. 25.25(b)

The Chief Appraiser shall make the reappraisals or other corrections of the appraisal records as ordered by the Appraisal Review Board.

PTC Sec. 41.08

By July 25, the Chief Appraiser shall prepare and certify to the assessor for each taxing unit participating in the District that part of the appraisal roll for the District that lists the property taxable by that unit.

PTC Sec. 26.01(a)

## **02.06 Level of Appraisals**

All appraisals shall be equal and uniform within the different categories of properties and among the different categories of properties. The District shall maintain values to a level reflective of the current market values. The level of appraisal as determined by the Property Tax Assistance Division of the State Comptroller's Office in their bi-annual ratio study shall be presented to the Board of Directors as a matter of information.

## **02.07 Reappraisal Period**

The Appraisal District shall conduct a complete, county-wide reappraisal every 3 years. However, at his discretion, the Chief Appraiser may reappraise properties as necessary to maintain a level of appraisals reflective of current market values.

## **02.08 Reappraisal Procedures**

When conducting a reappraisal, the appraiser physically inspects every parcel of property and the individual characteristics, with the exception of industrial properties which are out-sourced and appraised by the industrial appraising consultants. The appraiser verifies the information on the appraisal card and classifies the property in accordance with the appraisal manuals developed by the District. Said appraisal manuals are updated as market conditions indicate.

Appraisers utilize aerial photography flown every two years for physical inspections.

Any discrepancies found by the appraiser are noted on the appraisal card or mobile device and the necessary corrections are made.

## **02.09 Limits of Authority**

Nothing in this Section shall be construed as limiting the authority of the Chief Appraiser in the performance of his duties or as expanding the authority of the Board of Directors in the area of appraisals.

## **02.10 Report of PTC Section 25.25b Changes**

As prescribed by ARB Rule 22.090, the Chief Appraiser has the authority to change the appraisal roll providing the amount of tax liability of an account does not increase. Before the 10th day after the end of each calendar quarter, the Chief Appraiser must submit a written report of each change made under this section that decreases the tax liability of the property owner to the County Tax Assessor-Collector serving as a member of the Board of Directors on behalf of the entire Board. This report must include a description of each property and the name of the property owner.

PTC Sec. 25.25(b)

## **03.00 Miscellaneous**

### **03.01 Budget**

The Chief Appraiser is responsible for the preparation of the Appraisal District's budget.

### **03.02 Custodian of Records**

The Chief Appraiser acts as the custodian of all Appraisal District records.

### **03.03 Supervises Work**

The Chief Appraiser supervises the work of the contractors such as appraisal firms, computer services, etc.

### **03.04 Collection Duties**

The Chief Appraiser performs any assessment and/or collection duties as contracted between the Board of Directors and a taxing unit or as required by referendum.

### **03.05 Appeals**

The Chief Appraiser reviews Appraisal Review Board decisions for the possibility of any appeal to the District Court.

## **04.00 Duties Assigned by the Board of Directors**

### **04.01 General**

The Chief Appraiser keeps the Board informed on the operation and progress of the Appraisal District and assists in development of operational policies and procedures. He manages arrangements, notices, and mailings for Board meetings. Administers policies established by appropriate federal, state, and local agencies, and by the Appraisal District Board.

The Chief Appraiser performs any other duties that may be assigned by the Board.

**APPENDIX C**  
**CHIEF APPRAISER DUTIES**  
**(Assessment and Collection of Taxes)**

**GENERAL STATEMENT OF DUTIES:**

Plans and supervises all phases of the assessment and collection functions as set out state law and rules.

**SCOPE OF DUTIES:**

This is a technical and supervisory position involving responsibility for the assessment and collection of property taxes of taxing units and/or assessment districts participating with the appraisal district. Supervision is exercised over the work of the managerial and supporting staff.

**EXAMPLES OF WORK:** (Not a comprehensive list)

- Supervise the billing of current and delinquent accounts; Collects payment tendered for taxes due.
- Credits taxes paid to associated taxing units and assessment districts in accordance with the approved tax rates.
- Opens a specific account in a local depository as authorized by the Board of Directors in which to deposit all receipts daily.
- Coordinate efforts and works with the locally elected Tax Assessor Collector and other governmental officials.
- Assist participating taxing units with assessment functions including the calculation of effective tax rates and rollback rates; and associated publication requirements under Chapter 26, Texas Tax Code.
- Prepare and certify tax rolls for governing bodies by October 1 of each year or as soon thereafter as practical.
- Furnish participating taxing units and assessment districts with a monthly report on collections, changes or adjustments in valuations.
- Handles the grievances and collection issues of property owners and other interested parties on behalf of the participating taxing units and assessment districts.
- Works closely with district collection attorneys in the efficient and effective collection of ad valorem taxes.

APPENDIX D  
CHIEF APPRAISER EVALUATION FORM

The Chief Appraiser of the Hill County Appraisal District promotes an environment of integrity, trust and respect to make absolutely certain that everyone is treated consistently, regardless of the diversities that may exist. This dynamic holds true between the Chief Appraiser and the Board of Directors.

Ideally, as the board meets monthly, continual discussions and perspectives are mutually exchanged throughout the year to gain objective feedback about the internal workings of the appraisal district.

The Board of Director monthly meetings are used for assessing the current working environment to:

- Establish and maintain a positive and productive working environment;
- Capitalize on strengths and identify leadership and organizational improvement priorities based on objective data gained through systematic feedback;
- Translate dissatisfaction into an opportunity for change and improvement;
- Build into the system, quality assurance and quality control measures.

The purpose of the evaluation review is primarily to measure the chief appraiser's performance. This can be measured against a previously defined benchmark or expected responsibilities. The main goal of this evaluation is to provide feedback, help an employee grow, and maintain an understanding between the chief appraiser and board of directors.

Enhancing leadership effectiveness is based on the premise that all leaders can and should grow professionally. The chief appraiser evaluation should highlight leadership and organizational strengths as well as important improvement priorities.

**RATING RANGES**

- 5. Outstanding
- 4. Exceeds job requirements
- 3. Meets job requirements
- 2. Needs improvement
- 1. Unsatisfactory

**PERFORMANCE COMPETENCIES**

**Administration**—Leads the administration of Hill CAD; insures the vision and integrity of the District is well understood, consistently applied, effectively implemented and widely supported.

1    2    3    4    5

Assessment \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**Leadership**—Exhibits confidence in self and others; inspires respect and trust; reacts skillfully under pressure; shows courage to take action; motivates others to perform effectively.

1    2    3    4    5

Assessment \_\_\_\_\_

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\_\_\_\_\_

**Conflict Resolution**-- Encourages open communications; confronts difficult situations; maintains objectivity; keeps emotions under control; uses negotiation skills to resolve conflicts.

Assessment\_\_\_\_\_

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1 2 3 4 5

**Staff Management**—Provides direction and gains confidence; develops subordinates and encourages growth; includes subordinates in planning and provides feedback; makes self available to subordinates; takes responsibility for subordinate’s activities.

Assessment\_\_\_\_\_

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1 2 3 4 5

**Human Resources**—Possesses necessary skills to develop, motivate and compensate a productive workforce; shows respect and sensitivity for cultural differences; builds a diverse workforce; promotes a harassment-free environment; demonstrates knowledge of EEO policy.

Assessment\_\_\_\_\_

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1 2 3 4 5

**Project Management**—Develops, coordinates and completes projects on time and within budget; manages project team activities; contributes to building a positive team.

Assessment\_\_\_\_\_

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1 2 3 4 5

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**Communications**—Communicates effectively with boards, entities and public; serves as chief spokesperson for Hill CAD; selects and uses appropriate communication methods; expresses ideas and thoughts verbally and in written form.

1 2 3 4 5

Assessment\_\_\_\_\_

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**Board Relations**—Works closely with the board of directors to keep them fully informed on all important aspects of the status and development of Hill CAD; facilitates the board’s governance and composition; implements board policies and recommends policies for board consideration.

1 2 3 4 5

Assessment\_\_\_\_\_

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**Financial Results**—Establishes appropriate annual budget and manages financial objectives; ensures that appropriate collection and appraisal systems are maintained to effectively control operations.

1 2 3 4 5

Assessment\_\_\_\_\_

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**Strategic Planning**—Develops strategies to achieve Hill CAD goals in an efficient and timely manner; adapts strategy to changing conditions; understands district’s strengths and weaknesses; acquires and allocates resources consistent with strategic objectives.

1 2 3 4 5

Assessment\_\_\_\_\_

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1 2 3 4 5

**Customer Service**—Displays courtesy and sensitivity; manages difficult or emotional taxpayer situations; responds promptly to taxpayer needs; establishes customer service standards and provides training in customer service.

Assessment \_\_\_\_\_

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1 2 3 4 5

**Ethics**—Uses authority appropriately; works ethically and with integrity; complies with statutory codes, laws, rules and Hill CAD policies; complies with district’s Code of Ethic policy; upholds district’s values.

Assessment \_\_\_\_\_

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**Summary--**

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Chief Appraiser

Date

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Board Chairman

Date

*Use additional page for comments*

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