

RUSK COUNTY APPRAISAL DISTRICT

BOARD POLICY

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RUSK COUNTY APPRAISAL DISTRICT

The Rusk County Appraisal District is a political subdivision of the State of Texas created pursuant to Subchapter A of the *Texas Property Tax Code*. The appraisal district's primary responsibility is to develop an annual appraisal roll for use by the taxing entities.

The appraisal district's boundaries are the same as the Rusk County boundaries.

The costs of appraisal district operations are shared by the various taxing entities participating in the district. Each entity's allocation is based on its tax levy relative to the total tax levy of all the participating taxing entities. Payments are due before the first day of each calendar quarter and late payments are assessed penalty and interest. For good cause shown, the board of directors may waive the penalty and interest on a delinquent payment.

A majority of the taxing entities entitled to vote in the selection of the Board of Directors has the authority to veto the appraisal district's budget and any other action of the Board of Directors.

ETHICS POLICY

It is the policy of the Rusk County Appraisal District that the officers and employees of the district are independent, impartial, and responsible to the taxpayers of Rusk County; that public office or employment not be used for personal gain; and that state laws applicable to the conduct of public officials are observed. Policies and procedures of the appraisal district are adopted in affirmation of these goals.

Standards of Conduct

A member¹ of the Board of Directors or Appraisal Review Board or an employee of the district shall not in his official capacity transact any business with any person, business entity or property in which he has a substantial interest.

A member or employee shall not accept or solicit any gift or favor that might reasonably tend to influence that individual in the discharge of his official duties or that the member or employee knows, or should know, has been offered with the intent to influence or reward official conduct.

A member or employee shall not use his official position with Rusk County Appraisal District to secure a special privilege, consideration, or exemption for himself or others, or to secure confidential information for any purpose other than official responsibilities.

¹ In this section, "member" refers to a member of the Rusk County Appraisal District Board of Directors or Appraisal Review Board.

A member or employee shall not use district facilities, personnel, equipment, or supplies for private purposes, except to the extent such are lawfully available to the public.

Every employee shall file an affidavit of ownership (or interest) for property subject to appraisal by Rusk County Appraisal District. The affidavit is to be filed by April 1 to reflect December 31 ownership or interest.

A member or employee may not participate in a vote or decision on a matter affecting a person, business entity, or property in which the member or employee has a substantial interest.

An employee shall not participate in the appraisal of property in which he has an interest (to include ownership, lien holder, or any other interest.) The employee shall refer such property directly to the Chief Appraiser.

A member or employee shall not use information received in connection with his official position for his own purposes or those acting on his behalf or gain unless such information can be known by ordinary means to any ordinary citizen.

Conflict of Interest

An employee shall not engage in any activity or employment outside of the appraisal office if such engagement adversely affects his impartiality in the execution of his official duties or adversely affects the performance of his official duties.

An employee shall not serve as a tax agent or appraiser for any party; by serving that party for any form of compensation or any benefit through the collection of data, appraisal of property, presentations, argument, appearances or other exercise of influence in the property tax system, unless such service does not involve properties in the purview of the appraisal district.

Compliance

A member of the Board of Directors who violates any requirement of this policy shall be subject to review and action by the appointing authority. A taxing unit may ask for the recall of any director the unit voted for in the appointment process.

A member of the Appraisal Review Board who violates any requirement of this policy shall be subject to review and action by the Board of Directors.

An employee who violates any requirement of this policy shall be subject to review and action by the Chief Appraiser.

POLICY STATEMENT ON PERIODICAL REAPPRAISALS

It is the policy of Rusk County Appraisal District to reappraise all real property in the district at least once every three years. The board of directors give the Chief Appraiser the responsibility to establish a comprehensive program for the conduct of all appraisal activities that will meet the requirements of this policy. The board of directors give the authority to the Chief Appraiser to deliver to each governing body of each taxing units participating in the district a written notice of the date, time and place of the public hearing to approve the reappraisal plan. The Chief Appraiser will keep the board informed on the progress of appraisal activities.

POLICY STATEMENT ON EQUAL EMPLOYMENT OPPORTUNITY

It is the policy of the district to recruit, employ and provide compensation, promotion, and other conditions of employment without regard to race, color, religion, national origin, sex, marital status, disability, age, gender identity, sexual preference or status as a Vietnam-era or special disabled veteran in accordance with applicable federal and state laws. It is the policy of the district to provide productive employment opportunities for the handicapped by placing such individuals in positions where their abilities can be effectively utilized. The district affirms that employment decisions shall be made only on the basis of bona fide occupational qualifications. The district shall continually review its employment practices and personnel procedures and take positive steps to assure that equality of employment opportunity at Rusk County Appraisal District is a fact as well as an ideal.

POLICY STATEMENT ON SEXUAL HARASSMENT

Purpose

The purpose of this policy is to inform all employees that sexual harassment in the work place is strictly prohibited.

Definition

Sexual harassment is defined by Equal Employment Opportunity Commission guidelines as unwelcome sexual advances, requests for sexual favors, and other verbal or physical conduct of a sexual nature if:

1. Submission to this conduct is an explicit or implicit term or condition of an applicant's employment;
2. Submission to or rejection of this conduct is a basis for offering career opportunities to an employee; or
3. The conduct has the purpose or effect of substantially interfering with an employee's work performance or creating an intimidating, hostile, or offensive work environment.

Responsibilities

The Rusk County Appraisal District is committed to a work place free of sexual harassment.

Prevention is the most effective tool for eliminating sexual harassment. The Chief Appraiser should ensure that all employees are informed of this policy and institute immediate and appropriate corrective action if such prohibited conduct is exhibited.

All Rusk County Appraisal District personnel are responsible for immediately reporting acts of sexual harassment to their immediate supervisor or the Chief Appraiser. Failure to report such conduct may result in a reprimand. If the complaint is valid, depending on the severity of the conduct, the Chief Appraiser may take disciplinary action in accordance with the disciplinary procedures established in the district personnel policies.

ACCESS TO THE DISABLED / NON-ENGLISH SPEAKING PERSONS

Persons requiring a translator or require special assistance due to a disability must inform the Chief Appraiser of this requirement at least twenty-four hours before the scheduled meeting time so that they may be assisted. In accordance with the Elimination of Architectural Barriers Act of Texas, the appraisal district building is architecturally designed to allow access by physically handicapped citizens.

BOARD OF DIRECTORS

The Rusk County Appraisal District is governed by a board of five directors.

Eligibility

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

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

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

Effective September 1, 2001 Section 6.035 was amended to provide that an individual is ineligible to serve as a board member if: the individual owns property on which delinquent taxes have been owed to a taxing unit for more than 60 days after the date the

individual knew or should have known of the delinquency unless;

- (A) the delinquent taxes and any penalties and interest are being paid under an installment payment agreement under Section 33.02; or
- (B) a suit to collect the delinquent taxes is deferred or abated under Section 33.06 or 33.065.

Effective January 1, 2020 Section 6.035 (a-1) was amended to provide that an individual is ineligible to serve on an appraisal district board of directors if the individual has engaged in the business of appraising property for compensation for use in proceedings under this title or representing property owners for compensation in proceedings in proceedings under this title in the appraisal district any time during the preceding three years.

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

Term of Office

Members of the Board of Directors will serve two-year terms beginning in January of even-numbered years.

Selection

Section 6.03 of the *Texas Property Tax Code* establishes the selection process for Appraisal District Directors. Members of the board are selected by certain taxing entities participating in the district. An option of the *Texas Property Tax Code* allows three-fourths of the voting entities to increase the number of directors. The taxing units of Rusk County have adopted a five member Board of Directors.

Section 6.03 was amended to provide that if the county assessor-collector is not appointed to the board, the county assessor-collector serves as a non-voting director.

Vacancies on the Board

Section 6.03 of the *Texas Property Tax Code* (Board of Directors) provides that in the event of a vacancy on the board, the governing body of each of the taxing entities that are entitled to vote by this section may nominate by resolution adopted by its governing body a candidate to fill the vacancy. The Board of Directors shall elect by majority vote of its members one of the nominees to fill the vacancy.

Recall

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

Officers of the Board

The officers of the board shall consist of a chairman, vice-chairman and secretary who shall be selected by majority vote at the regular January meeting of each year. In the event of a vacancy of office, the office is filled at the first regular meeting following the vacancy.

The duties of the chairman shall include:

- Presiding at board meetings.
- Appointing committee members unless otherwise instructed by the board.
- Signing all legal instruments requiring board signature.
- Performing legal duties as required by state statute.
- Any other functions as designated by the Board of Directors.

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

The duties of the vice-chairman shall include:

- Presiding at meetings in absence of the chairman.
- In the absence of the chairman, the signing of all legal instruments requiring board signature.
- Any other functions as designated by the Board of Directors.

The duties of the secretary shall include:

- Presiding at meetings in absence of both the chairman and the vice-chairman.
- Meeting statutory notice requirements, i.e., delivering written notice to the presiding officer of the governing body of each taxing entity participating in the district of the date, time and place for the public hearing to consider the district budget.

Compensation

Members of the board may not receive compensation for service on the board, but are entitled to reimbursement for actual and necessary expenses incurred in the performance of their duties as provided by the budget adopted by the board. Board members who incur expenses doing appraisal district business must complete an expense report. Any qualifying mileage incurred during appraisal district business other than regularly scheduled Board meetings will be reimbursed by the Rusk County Appraisal District at the current IRS mileage rate.

Meetings

All meetings of the board shall be held in the boardroom of the appraisal district located at 107 North Van Buren, Henderson, Texas, unless a different location is designated by board action and in the notice of meeting. Meetings shall start promptly at the appointed hour or as soon thereafter as a quorum is present.

Notices of meetings shall be posted as required by law. No business shall be transacted at the meeting except that for which the meeting is called.

If Board members wish to include items for discussion at a Board meeting, they should use the following procedure:

Contact, by email, the Board Chairman and the Chief Appraiser. This contact needs to be made 24 hours prior to the 72 hour required notice of meeting posting to request that the item be placed on the Board agenda.

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

An agenda packet outlining the agenda and providing support information shall be prepared by the chief appraiser or a designated employee and shall be mailed or delivered to the members prior to each regular board meeting. The packet shall include the minutes of the previous meeting.

The minutes of the preceding meeting shall be approved by the board as the first order of business.

The official minutes of all meetings shall be held by the chief appraiser.

Citizen Communications

The agenda for the order of business for all regular meetings shall include an agenda item to allow for communications from citizens on any issue within the authority of the board. The board shall allow a reasonable amount of time for citizen communications as determined by the chairman.

Citizens who do not speak English or are hearing impaired are encouraged to contact the chief appraiser in advance of their presentation so that arrangements can be made to

provide a professional interpreter. The chief appraiser shall respond to all requests for a professional interpreter if time permits. When time does not permit the scheduling and attendance of an interpreter, the chief appraiser will make every effort to fully assist the citizen to properly convey his communication to the board.

Authority and Functions

The Board of Directors shall establish general policies in keeping with the requirements of state law. Members of the board shall have authority only when acting as a board legally in session. The board shall not be bound in any way by any statement or action on the part of any individual member except when such statement or action is in pursuance of specific instructions of the board.

The statutory responsibilities of the Board of Directors include:

1. The establishment of an appraisal office (Section 6.05 of the *Texas Property Tax Code*)

The administrative offices of the district shall be located at 107 North Van Buren, Henderson, Texas.

2. The appointment of the chief appraiser (Section 6.05 of the *Texas Property Tax Code*)

The board shall appoint a chief appraiser.

3. Approval of the budget (Section 6.05 of the *Texas Property Tax Code*)

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

The chief appraiser shall prepare the budget and schedule a public workshop session for the Board of Directors and any other eligible and interested parties to present the preliminary budget. The board authorizes the chief appraiser to present to the presiding officer of the governing body of each taxing unit participating in the district written notice of the date, time and place of the public hearing to consider the budget for their review. Based on changes to the preliminary budget as approved by the Board of Directors, the chief appraiser shall prepare the budget and present it for final board approval as required by statute.

After the budget is approved and implemented, budget transfers from one line item account to another line item account that exceed \$5,000 will

require board approval. Total expenditure overruns, regardless of amount, will require board approval.

If the total amount of payments made by taxing entities exceeds the amount actually expended including accrued or encumbered funds during the fiscal year for which the payments were made, the chief appraiser shall credit the excess amount against each taxing entity's allocated payments for the following year in proportion to the amount of each entity's budget allocation for the fiscal year for which the payments were made. In determining the amount of excess payments to be credited, earned income will not be considered. Credit adjustments will be made upon completion and acceptance of the audit for the fiscal year for which the payments were made.

4. Annual financial audit (Section 6.063 of the *Texas Property Tax Code*)

The board shall contract for an annual audit by an independent certified public accountant. A copy of the audit report shall be delivered to the presiding officers of all taxing entities participating in the district.

5. Designation of depository (Section 6.09 of the *Texas Property Tax Code*)

The board shall solicit bids for the district depository at least once every two years and shall designate the financial institution(s) that offer the most favorable terms and conditions for the handling of district funds. After the initial contract an extension of two additional years may be granted by the current depository without seeking new bids. Funds must be secured in the manner provided by law.

Funds to be invested in:

- a. Fully collateralized Certificates of Deposit as defined within the Bank Depository Contract,
- b. Fully insured Certificates of Deposit,
- c. Obligations of the United States Government, its agencies and instrumentality's and,
- d. Direct obligations of the State of Texas or its agencies.
- e. Insured certificates of deposit are to be insured by the FDIC or appropriate private insurance coverage as specified on certificates in excess of \$100,000.

All such investments without regard to type shall be consistent with State and Federal laws pertaining to the investment of public funds.

Investment Policy (Section 2256.005 of the Texas Government Code)
The board shall adopt by official action a written investment policy regarding the investment of their funds.

6. Appointment of the Appraisal Review Board (ARB) (Subchapter C, Texas Property Tax Code)

The Appraisal Review Board (ARB) will consist of seven (7) regular members who will serve two (2) year staggered terms. No individual can serve more than three (3) consecutive terms and all members serve "at-large". The Appraisal Review Board conducts meetings and hearings in the Rusk County Appraisal District boardroom.

Final ARB member selection will be by the Board of Directors

Selection of members will be based solely on qualifications and the judgment of the board of directors that the persons selected will make good review board members. The Board of Directors, in its selection process, will strive to make the Appraisal Review Board a body representative of all areas and population of the county.

The local administrative judge under Subchapter D, Chapter 74, Government Code, in the county in which the appraisal district is established shall select a chairman and secretary from among the members of the appraisal review board. The judge is encouraged to select as chairman a member of the appraisal review board, if any, who has a background in law and property appraisal, §6.42(a), effective January 1, 2020.

7. Appraisal contracts (Section 25.01 of the Texas Property Tax Code)

The board shall review and approve contracts between the appraisal district and private appraisal firms to perform appraisal services for the district.

8. Purchasing and Contracting Authority (Section 6.11. of the Texas Property Tax Code) Subsection (a) states; An appraisal district is subject to the same requirements and has the same purchasing and contracting authority as a municipality under Chapter 252 Local Government Code. See Appendix

9. Complaints

Written complaints that involve issues that are within the authority of the Board of Directors are to be considered by the board or its designee. Until

such time as written complaints are resolved or a final determination is established, the Board of Directors shall periodically report the status of such complaints to the parties involved in the complaint as required by law. The Board of Directors shall designate a taxpayer liaison officer to administer the public access functions described under the citizen communications section and to resolve disputes involving matters other than those that may be protested to the Appraisal Review Board. A report will be presented at each board meeting concerning the status of any written complaints filed with the board.

10. Records management

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

11. Other statutory duties

The board shall perform other duties as specified by state statutes.

In addition to the specific statutory duties that are described above, the board shall:

1. Require and evaluate reports by the chief appraiser concerning the operations and financial status of the appraisal district.
2. Require the development and adoption of district policies for the sound financial management of district funds. The board of directors shall adopt by official action an Investment Policy in accordance with Chapter 6 of the *Texas Property Tax Code*, Sections 2256.003 through 2256.006 et seq of the *Texas Government Code*, Article 2529, Article 2544, Article 2546, Article 2546a, Article 2548a, Article 2549 and Article 2558 of Vernon's Ann. Civ. St. (See addendum for Investment Policy).
3. The board of directors shall implement a fixed asset capitalization policy whereby property purchases and major repairs and renewals costing in excess of \$1,000 are capitalized and those costing less than \$1,000 are expensed.
4. The board shall establish and periodically review a fund reserve for contingency in the amount of fifteen (15) percent of the district's annual budget. This reserve is designed to meet any unfunded liability of the employees' retirement plan or other funding requirements as approved by the Board; and

The board shall establish and periodically review a fund reserve for unbudgeted building maintenance in the amount of \$40,000. Use of these funds requires Board approval.

5. Assist in presenting to the public the needs and progress of the appraisal district.
6. Consider and act on policies for the appraisal district. Such policies may be initiated by the chief appraiser or by members of the board.
7. Select district legal counsel and authorize appropriate compensation from the appraisal district budget.
8. Approve all contracts as required by law.
9. Perform other duties as required to govern the appraisal district as permitted by law.

DISTRICT ADMINISTRATION

The chief appraiser is the chief administrative officer of the appraisal district office. The chief appraiser is appointed by the Board of Directors. The chief appraiser is directly accountable to the board for the effective discharge of all duties and responsibilities. All other personnel are employed by and accountable to the chief appraiser. The chief appraiser may delegate authority to subordinate employees.

Duties and Responsibilities

The chief appraiser coordinates and implements the goals and objectives established by board policy, provisions of the *Texas Property Tax Code*, and other applicable laws and rules.

The chief appraiser's responsibilities include numerous statutory responsibilities related to the development of appraisal rolls and the administration of the appraisal office. Additionally, the chief appraiser is assigned duties by the Board of Directors necessary for the conduct of board duties and implementation of board policy. The chief appraiser shall:

1. Establish a comprehensive program for the conduct of all appraisal activities and keep the board informed on the progress of appraisal activities.
2. Develop and implement sound administrative procedures for the conduct of all district functions.

3. Develop and implement an effective financial management system and provide reports to the board to allow evaluation of the district's fiscal affairs.
4. Develop and implement an effective internal budget development system and prepare a proposed budget by June 15 of each year.
5. Serve as the district's spokesperson in providing information to news media, taxing entities, and the general public on the operations of the appraisal district and provisions of the property tax laws.
6. Prepare the agenda for each board meeting, attend all meetings, and provide staff recommendations for all appropriate board actions.
7. In consultation with the appraisal district legal counsel, provide recommendations on litigation matters for board action.
8. Develop and implement a personnel management system for job assignments, personnel evaluations, staff hiring, periodic salary surveys and classification studies, and other personnel related matters.
9. Employ and compensate professional, clerical and other personnel as provided by the budget.
10. Appoint members of the Agricultural Advisory Board with the advice and consent of the Board of Directors.
11. Review adjustments or changes involving properties of employees of the district.

Chief Appraiser Vacancy – Appointment of Interim

When the position of Chief Appraiser becomes vacant, an employee of the district shall be named the Interim Chief Appraiser by the Board of Directors until such time as a replacement is appointed.

Selection Criteria

The Board of Directors shall use the criteria outlined in the Chief Appraiser job description and the following in its process for the selection of the Chief Appraiser.

1. Applicant must be in good standing and have obtained the designation of Registered Professional Appraiser (RPA) with the Texas department of Licensing Regulators (TDLR).

2. Applicant must have had at least five years experience in the field of appraising property for ad valorem purposes.
3. Supervisory or management experience.
4. College degree a plus.
5. Applicant experience in accounting, banking, and budgetary process a plus.

Selection Process

Upon discovery for the need to replace the current Chief Appraiser the Board Chairman will contact the district and begin the process by holding an open meeting in accordance with the open meetings act.

The board will appoint an interim Chief until at which time a replacement can be found.

The Chairman will request the district to post an opening in the professional magazines distributed by TAAO and TAAD organizations.

The Chairman will request the district to send letters to all Appraisal Districts in Texas to post the announcement on their bulletin boards of the position opening in Rusk CAD.

Applicants will be asked to respond with a resume to:

Chairman of the Board
Chief Appraiser Applicant
Rusk County Appraisal District
P. O. Box 7
Henderson, Texas 75653-0007

All applications will be received and opened by the Board Chairman. The Chairman will present the resumes to the board members at a scheduled open meeting. The board shall review applications from both in-house and outside sources.

Legal Representation for Chief Appraiser and Appraisal Staff

The Rusk County Appraisal District (“the District”) shall indemnify and hold the Chief Appraiser and its employees harmless from any administrative monetary penalty assessed or imposed by the Texas Department of Licensing and Regulation (“TDLR”) against the Chief Appraiser or any employee regarding the Chief Appraiser or employee’s work performance, provided, in the opinion of the Board of Directors and/or the Chief Appraiser:

1. The Chief Appraiser or employee attempted in good faith to implement or execute a law, policy, rule, order, budgetary restriction, or other regulation of the State of Texas or the District;
2. The Chief Appraiser or employee had discretion to act on the subject matter on which the complaint is based; and
3. The complaint is based solely on the grounds that the Chief Appraiser or employee incorrectly decided or acted on a matter or failed to exercise discretion in favor of the complaint.

However, the District shall not indemnify or hold harmless the Chief Appraiser or employee whose action or inaction was, according to the facts alleged in any complaint, grossly negligent or criminal. If the conduct giving rise to the complaint resulted from the advice of counsel for the District or advice from the Texas Comptroller of Public Accounts, it shall be presumed the Chief Appraiser or employee acted in good faith to implement or execute a law, policy, rule, order, budgetary restriction, or other regulation of the State of Texas or the District.

The Board and/or the Chief Appraiser shall have the discretion to employ legal counsel for the purpose of providing a defense for the Chief Appraiser or any employee of the District who is eligible for indemnification under this policy. The Chief Appraiser or employee may choose to be represented by legal counsel of the Chief Appraiser's or employee's choosing; provided, however under such circumstances, the Chief Appraiser or employee shall pay all such cost of such legal representation if the Chief Appraiser or employee unilaterally retains counsel without the written concurrence of the Board and/or the Chief Appraiser.

This policy shall terminate immediately upon the event that the Chief Appraiser or employee is no longer employed by the District, and at the Board's option, the District shall have no obligation to extend the provisions of this policy to any individual not employed by the District.

APPRAISAL REVIEW BOARD

The Appraisal Review Board is responsible for the local administrative review of appraisal records.

Selection

Members of the appraisal review board are appointed by the Board of Directors. The local administrative judge under Subchapter D, Chapter 74, Government Code, in the

county in which the appraisal district is established shall select a chairman and secretary from among the members of the appraisal review board. The judge is encouraged to select as chairman a member of the appraisal review board, if any, who has a background in law and property appraisal, §6.42(a), effective January 1, 2020.

Prospective members to the ARB are required to submit a completed application for the position to the BOD prior to appointment so that the board may review the applicant's qualifications for the position. The applicant must also agree to a criminal background check.

Eligibility

To serve on the Appraisal Review Board an individual must be a resident of the appraisal district and must have resided in the district for at least two (2) years.

Section 6.412 of the *Texas Property Tax Code* provides that:

(a) An individual is ineligible to serve on an appraisal review board if the individual:

(1) is related within the second degree by consanguinity or affinity, as determined under Chapter 573, Government Code, to an individual who is engaged in the business of appraising property for compensation for use in proceedings under this title or of representing property owners for compensation in proceedings under this title in the appraisal district for which the appraisal review board is established; or

(2) owns property on which delinquent taxes have been owed to a taxing unit for more than 60 days after the date the individual knew or should have known of the delinquency unless;

(A) the delinquent taxes any penalties and interest are being paid under an installment payment agreement under Section 33.02; or

(B) a suit to collect the delinquent taxes is deferred or abated under Section 33.06 or 33.065

(b) A member of an appraisal review board commits an offense if the board member continues to hold office knowing that an individual related within the second degree by consanguinity or affinity, as determined under Chapter 573, Government Code, to the board member is engaged in the business of appraising property for compensation for use in proceedings under this title or of representing property owners for compensation in proceedings under this title in the appraisal district for which the appraisal review board is established. An offense under this subsection is a Class B misdemeanor.

(c) A person is ineligible to serve on the appraisal review board if the person is a member of the board of directors, an officer, or employee of the appraisal district, an employee of the comptroller, or a member of the governing body, officer, or employee of a taxing unit.

(e) In an appraisal district established for a county having a population of 100,000 or less, a person who has served for all or part of three consecutive terms as a board member or auxiliary member on the appraisal review board is ineligible to serve on the appraisal review board during a term that begins on the next January 1 following the third of those consecutive terms.

(f) A member of the board may be removed from the board by majority vote of the appraisal district board of directors, or by the local administrative district judge or the judge's designee, as applicable, that appointed the member. Grounds for removal are:

(1) a violation of Section 6.412, 6.413, 41.66(f), or 41.69;

(2) good cause relating to the attendance of members at called meetings of the board as established by written policy adopted by a majority of the appraisal district board of directors: or

(3) evidence of repeated bias or misconduct.

Terms

Members shall serve two-year, staggered terms. An individual may serve three consecutive terms, then after one year off the ARB may be reappointed and may serve another three consecutive terms.

Compensation

Appraisal Review Board members shall receive a per diem as provided by the annual appraisal district budget.

Duties and Responsibilities

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

The chief appraiser shall delegate appraisal office staff to provide clerical assistance to the Appraisal Review Board.

Upon submission of the appraisal records by the Chief Appraiser, the Appraisal Review Board, as part of its annual review, shall review and certify the values of those properties owned by employees of the district.

The Appraisal Review Board may adopt rules of procedure.

ACCESS TO BOARD POLICIES

In accordance with §6.04(f) *Texas Property Tax Code*, these policies approved by the Rusk County Appraisal District's Board of Directors and procedures adopted by the Rusk County Appraisal Review Board are available to the public and taxing entities through the District's office or on the District's website, www.rcad.org. Copies are available upon request.

APPENDIX

Acquisition of Goods and Best Value

Rusk County Appraisal District will use goods or services by the best method that provides the "best value", including

1. Competitive bidding;
2. Request for proposals;
3. Competitive sealed proposals;
4. Group purchasing programs;
5. Open market contracts; or
6. Catalogue purchase.

In determining best value, RCAD shall consider the following criteria:

1. Purchase price;
2. Reputation of the vendor and of the vendor's goods or services;

3. Quality of the vendor's goods or services;
4. Extent to which the goods or services meet RCAD's needs;
5. Vendor's past relationship;
6. Impact on the ability to comply with laws and rules relation to historically underutilized businesses (HUBs);
7. Total long-term cost of acquiring the vendor's goods or services;
8. Use of material in construction or repair to real property that is not proprietary to a single vendor, or provides written justification in the request for bids for use of the unique material specified;
9. Whether the business is located in Rusk County; and
10. Any other relevant factor that a private business entity would consider in selecting a vendor.