

SAN AUGUSTINE COUNTY APPRAISAL DISTRICT

APPRAISAL DISTRICT BOARD OF DIRECTORS

POLICIES AND PROCEDURES

PREFACE:

The San Augustine County Appraisal District is an independent local governmental entity. It is governed by a board of five directors, who are appointed to two year terms by the taxing entities it serves. The Board appoints a Chief Appraiser, who has authority to administer District actions. The Chief Appraiser and the appraisal District's Board of Director are responsible for ensuring that the appraisal district conducts its operation in fair and efficient manner.

The San Augustine County Appraisal District encompasses the same territory as San Augustine County. The District is responsible for discovering, listing and appraising every item of taxable property within that territory. Currently, the District maintains an appraisal roll listing taxable property. Every year, the District's property and its value, called the appraisal roll, is given to each local government (taxing unit) within its territory that levies property taxes. Examples of such local governments are San Augustine County, San Augustine City, Broadus ISD, Brookeland ISD, Chireno ISD, San Augustine ISD and San Augustine Hospital District.

The law required that San Augustine County Appraisal District appraise property in relation to its January 1 market value and that its appraisal be equal and uniform. When all taxable property is properly appraised on the market value standard, the burden of taxation is fairly allocated among property owners. The Board of Director's have the following primary responsibilities, establishing the appraisal office, adopt the District's annual operating budget, approve contracts for necessary services, appoint Appraisal Review Board Members and biennially develop a written plan for the periodic reappraisal of all property within San Augustine County.

The District's Board of Directors has limited authority over appraisal. The Board does not appraise property or review value on individual properties. The law assigns this duty to the Chief Appraisal Review Board.

BOARD OF DIRECTORS

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

ELIGIBILITY

To be eligible to serve on the Board of Directors, an individual must be a resident of the San Augustine County Appraisal District and must have resided in the district at least two years immediately preceding the date the individual takes office. An elected official or a member of the governing body of a taxing unit in the appraisal district may serve as a director. An employee of a taxing unit that participates in the San Augustine County Appraisal District is not eligible to serve on the Board Of Directors unless such individual is also a member of the governing body or an elected official of a taxing unit that participates in the district.

An individual is prohibited from serving on the Board of Directors and is disqualified from employment as Chief Appraiser if the individual is related to a person who is in the business of appraising property for compensation for the use in proceedings or represents property owners for a fee in proceedings in the appraisal district. Relatives barred are those within the second degree by consanguinity(blood) or affinity(marriage) as determined under Article 5996h, Revised Statutes.

The Chief Appraiser may not employ any individual related to a member of the Board of Directors within the second degree by affinity as determined under Article 5996h, Revised Statutes or within the third degree by consanguinity as determined under Article 5996h, Revised Statutes. A person commits an offense if the person intentionally or knowingly violates this subsection.

A person is ineligible to serve on the board of directors if the individual or a business in which the individual has a substantial interest, enters into a contract with the appraisal district or taxing unit in the district if the contract activity is governed by the code. Substantial interest is defined as the person and person's spouse having a combined ownership of a least ten percent(10%) of the voting stock or shares of a business or the person or person's spouse is a partner, limited partner or an officer of a business. An appraisal district is barred from contracting with a board member or a business entity in which a board member has substantial interest. A taxing unit is prohibited from making a tax-related contract with a member of the Board Of Directors or a business entity in which the member has a substantial interest.

APPOINTMENT

The Board Of Director members are appointed by a voting taxing unit election each odd numbered year. The members serve for a two(2) year term beginning on even numbered years. The members may resign or be replaced as allowed by law. The Board of Directors may fill any vacancy on the Board as allowed by law. All members must meet the requirements of law.

BOARD OFFICERS

The Board members elect Board Officers at the beginning of each term or at the discretion of the members. The officer positions are:

1. Chairman
2. Vice-Chairman
3. Secretary

BOARD MEETINGS

Regular meetings of the Board are held on the second Monday of each month at 6:00 p.m. When determined necessary and for the convenience of Board Members, the Board Chairman may change the date or time of a regular meeting. The notice for that meeting shall reflect the changed date or time.

The time and place of special and emergency meetings shall be as set out in the notice for the meeting. The Board Chairman shall call special meetings at his/her discretion or on request by two members of the Board. The Board Chairman shall call an emergency meeting when it is determined by the Board Chairman or two members of the Board that an emergency or urgent public necessity, as defined by law, warrants the meeting.

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

Meetings shall be conducted under the parliamentary rules and protocol of Roberts Rules of Order, Newly Revised Edition until such time as a newer edition is released.

The official meeting location for the Board meetings is the Board Room of the San Augustine County Appraisal District, 122 N. Harrison Street, San Augustine, Texas. Ad needed, the Board may change the meeting location for whatever reason the Board may deem necessary.

The Board must meet the provisions of the Open Meetings Act.

Notice of meetings shall provide for the possibility of a closed meeting during an open meeting, as provided by law.

The order of business for regular Board meetings shall be set out in the agenda accompanying the notice of the meeting. At the meeting, the order in which posted agenda items are taken may be changed by consensus of Board members.

Board action shall be carefully recorded by administrative staff. When approved, the minutes shall serve as the legal record of official Board actions. The written minutes of all meetings shall be approved by vote of the Board and signed by the Chairman and the Secretary of the Board. The official minutes of the Board shall be retained on file in the office of the Chief Appraiser and shall be available for examination during regular office hours.

Discussions shall be addressed to the Board Chairman and then the entire membership. Discussion shall be directed solely to the business currently under deliberation, and the Board Chairman shall halt discussion that does not apply to the business before the Board. The Board Chairman shall also halt discussion if the Board has agreed to a time limitation for discussion of an item, and that time limit has expired. Aside from these limitations, the Chairman shall not interfere with debate so long as members wish to address themselves to an item under consideration.

Each Board member's vote, or failure to vote, shall be recorded in the following manner:

1. Unanimous, when all vote "aye".
2. Number of persons who vote "aye".
3. Number of persons who vote "nay".
4. Number of persons abstaining.

If at a regular meeting a motion ends in a tie vote, only by a majority vote of all members present can this motion be considered in a second regular meeting.

RESPONSIBILITIES

The major responsibilities of the Board are to:

- Establish the appraisal office
- Appoint the Chief Appraiser
- Appoint the Appraisal Review Board
- Appoint A Taxpayer Liaison Officer
- Make general policy for the District
- Provide for necessary services
- Adopt the appraisal district budget

PUBLIC COMMENTS POLICY

Members of the public can communicate to the Board under public comments at its next regularly scheduled meeting. Comments are limited to three(3) minutes per speaker. The timekeeper will inform the speaker when they have one(1) remaining minute. No more than three(3) persons will be allowed to speak on any side of an issue. Should there be more than three(3) people who wish to speak on a particular issue, they need to select not more than three(3) representatives to speak for them and the presiding officer may limit the public comments further in the interest of an orderly meeting. Complaints, criticisms and concerns against Appraisal District employees shall be directed through the appropriate channels in accordance with Board policy. The presiding officer or designee shall determine whether a person who wishes to address the Board has attempted to solve the matter administratively.

If not, the person shall be directed to the appropriate person to seek resolution before coming to the Board.

PROPERTY OWNER COMPLAINTS

Consideration will be given to written complaints on any matter within the jurisdiction of the board of directors, except that complaint may not be addressed to any of the grounds for challenge and protest before the appraisal review board as set out in Section 41.03 and 41.41 of the Property Tax Code.

The board of directors will respond to written complaints about the policies and procedures of the appraisal district.

Correspondence shall be mailed to:
Chairman, Board of Directors
San Augustine Appraisal District
122 N. Harrison Street
San Augustine, Texas 75972

REQUEST FOR ACCOMMODATIONS

This facility is wheelchair accessible and an accessible parking space is available. Requests for accommodations for persons with disabilities, special assistance or interpretive services must be made at least 48 hours prior to the scheduled meeting time. Please call San Augustine Appraisal District at 936-275-3496 for further information.