

**Calhoun County Appraisal District  
Board of Directors  
Bylaws, Rules of Order, and Procedures  
5.4.2023**

**1.01 General Provisions**

The Calhoun County Appraisal District Board of Directors is established pursuant to authority contained in the Texas State Constitution and the Property Tax Code.

The Board of Directors consists of five members elected by the voting-eligible tax units of the District. The election process is prescribed in 6.03 of the Property Tax Code and occurs in the last four months of odd numbered years. The three-quarter rule available to tax units of Calhoun County has not been invoked since the original board was elected in 1980 nor has the Board of Directors changed the number of board members or the elections process. The Board members are elected for two-year terms beginning January 1 of even numbered years.

Board members must have been continuous residents of Calhoun County for the preceding two years. No employee of any tax unit is eligible to serve on the Board. Elected officials of any tax unit are eligible to serve.

The Calhoun County Appraisal District has executed a contract for tax collections services with Calhoun County and the contract has been approved by the elected tax assessor-collector. Therefore, the elected tax assessor-collector is not an ex-officio member of the Board of Directors per 6.03 (a) of the Property Tax Code.

Board members take the prescribed oath of office before acting in an official capacity.

**1.02 Organization, Meetings and Compensation**

A majority of the Board constitutes a quorum. If a vacancy exists on the Board, one-half of the Board is considered a majority.

The Board shall, at their first meeting of the year, elect a Chairperson, a Vice-Chairperson, and a Secretary. The staff of the District may perform the clerical responsibilities of the Secretary.

The Board shall meet at any time at the call of the Chairperson or any two of the Board Members.

All Board meetings shall be in compliance with the Texas Open Meetings Act, Article 6252-17, [Vernon's Texas Civil Statutes](#).

The Board will conduct all its business in accordance with the procedures contained in Roberts Rules of Order, supplemented by special rules adopted by the Board and contained in these rules and procedures or those required by Texas state law.

The Chairperson of the Board of Directors shall:

1. Call meetings to order and conduct the meetings
2. Sign required contracts and other documents requiring the presiding officer's signature
3. Represent the Board as necessary in public meetings of the tax units or civic meetings where the Chairperson is requested to speak or attend
4. Name sub-committee members to any task that the Board may wish to study that is within the scope of Board service.

The Vice-Chairman of the Board of Directors shall:

1. Call meetings to order and conduct meetings in the absence of the Chairperson
2. Represent the District in public meetings where the Chairperson cannot attend.

The Secretary of the Board of Directors shall:

1. See that agendas are prepared and correctly posted for all meetings of the Board
2. Take notes of the meeting and prepare minutes of the meetings for record-keeping purposes. The Secretary may designate staff of the District to take minutes and the Secretary shall sign those minutes after approval of the Board by official action.
3. Shall preside over the meeting if both the Chairperson and Vice-Chairperson are not in attendance.
4. Shall acknowledge signature of the Chairperson when documents approved by the Board of Directors require acknowledgement.

Board members are entitled to reimbursement of expenses including travel mileage to and from the meeting, food and lodging while attending District related meetings, District related phone calls to long distance, and registration fees to conferences and training activities associated with their functions as Board members. When approved by the Board, spouses may attend functions with the Board member and meals for the spouse will be included as appropriate expenses. (Section 6.04 (c))

Members of the Board of Directors are prohibited from discussing values of properties with the chief appraiser unless those discussions occur in a public meeting of the Board. (Section 6.15 (b))

While Board meetings are open to the public, no one may disrupt the proceedings. Anyone who does so shall be cautioned regarding the consequences. A disruptive person ignoring the caution may be ejected from the meeting. It is a Class B misdemeanor if a person with intent to prevent or disrupt a lawful meeting obstructs or interferes with the meeting by physical action or verbal utterances. Texas Penal Code.

### **1.03 Personnel**

One of the principal functions of the Board is the selection of a chief appraiser. That position is the only position hired or approved for hiring by the Board. The chief appraiser is totally responsible for the hiring of all other personnel.

In the event of the office of chief appraiser becoming vacant for any reason, the Board may follow the prescribed process:

1. Advertising of the opening in State trade magazine of the Texas Association of Appraisal Districts
2. Mail notice of opening to appraisal districts in the State with parcel counts of greater than 20,000
3. Notice of opening in local newspaper
4. The Board may contract with a consultant to solicit chief appraiser applicants

Board may employ legal counsel for the handling of legal issues, contract, litigation involving values or other issues of appeal, and the collection of delinquent tax under Section 33.07 of the Property Tax Code.

### **1.04 Board Functions and Duties**

The Board typically meets on the third Tuesday of the month at noon. However, if actions of the Board are needed between meetings, a meeting may be called at any time pursuant to Open Meetings requirements.

The Board shall select a chief appraiser to administer the policies of the Board and the laws of the State of Texas.

The Board shall approve personnel policies of the District.

The Board shall be presented a preliminary budget for the District by the Chief Appraiser before June 15<sup>th</sup> of each year and shall approve a final budget prior to September 15<sup>th</sup> of each year. The Board shall ensure that proper notice of the meeting is published.

The Board shall approve all acquisitions of real estate and capital purchases of the District exceeding statutory limits.

The Board shall hire a Certified Public Accounting firm as auditor of District books and financial records and shall see that any audit deficiencies contained in a management letter are addressed.

The Board shall approve all contracts into which the District enters.

The Board shall consider and approve the Biennial Reappraisal Plan proposed by the chief appraiser after a public hearing to consider input from citizens on the Plan. The Board shall see that the presiding officer of each tax unit participating in the appraisal district receives a copy of the proposed plan at least 10 days prior to the public hearing.

#### **1.05 Public Access to the Board of Directors**

The Board desires public input on the operations of the District and encourages such input. At each meeting of the Board, an agenda item labeled "Citizen Communication" will appear. At this time, anyone may address the Board on any subject dealing with the operations of the District of which the Board has control. Each person may speak five minutes. The time limit may be expanded or reduced depending on the number of people wishing to address the Board.

Issues as values, exemptions, agricultural use approval, and similar topics are not a part of the Board of Director's responsibilities and are solely addressed by the Appraisal Review Board. Likewise, tax amounts and tax rates are the jurisdiction of each tax unit and cannot be addressed by the Board.

The Board may address the District budget, expenditures, employee problems, District policies, Appraisal Review Board conduct, and property in litigation.

#### **1.06 Access for Physically Handicapped**

The Board desires to hear from the physically handicapped and has made available barrier-free access to the Board Room. No stairs or thresholds exceed height requirements set by State law. Hallways and doorways are of sufficient width to handle wheelchair traffic. Handicapped equipped restrooms are located in the building. In addition, the staff is instructed to assist any handicapped person needing assistance. Anyone needing assistance beyond that described herein should contact the chief appraiser and explain their need. The chief appraiser shall do everything possible to facilitate the attendance of the handicapped person at the meeting.

#### **1.07 Access by Non-English Speaking Persons**

The Board desires to hear from all citizens regarding problems with the District. The District employs not less than two Spanish speaking persons. One of those persons will act as an interpreter for persons who speak only Spanish and want to address the Board.

Persons who speak other languages and do not speak English or Spanish are requested to contact the chief appraiser one week prior to the meeting. Such persons may be asked to provide their own interpreter if one cannot be located by the District.