

BASTROP CENTRAL APPRAISAL DISTRICT

BOARD OF DIRECTORS

POLICY MANUAL

REVISED
12/12/2024

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FOREWARD

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

The district's primary responsibility is to develop an appraisal roll each year for use by taxing units in imposing ad valorem taxes in accordance with the Texas Property Tax Code.

Our mission is not just a statement but a commitment to serve the citizens and taxing units of Bastrop County. We are dedicated to lawful, fair, and equitable property appraisal, resulting in an accurate and complete appraisal roll. We aim to provide efficient appraisal services professionally and courteously on behalf of participating taxing units.

We hold ourselves to a high standard of excellence in our services, recognizing that this excellence is achieved through the collective effort of well-trained, motivated personnel. We are steadfast in our commitment to creating and maintaining a work environment that fosters innovation and change, which we view as essential to effective performance in a constantly evolving society. The members of the Board of Directors play a pivotal role in upholding these standards.

This Board of Directors Policy Manual is a supplement to the Appraisal District Director's Manual ("Director's Manual") published by the Texas Comptroller of Public Accounts. While the Director's Manual is a comprehensive reference guide, our manual has a narrower scope. It explicitly brings specific written policies that state law requires and summarizes how the board of directors fulfills other statutory requirements. 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. Still, it serves as a guide to our specific policies and responsibilities.

The board of directors plays a pivotal role in governing the Bastrop Central Appraisal District. Their primary duties include selecting the chief appraiser, adopting the annual budget, and ensuring that the district adheres to policies and procedures set by law. It's important to note that the board does not appraise property or make decisions that affect the appraisal records.

COMPOSITION OF THE BOARD OF DIRECTORS

Authority of the Board

The board of directors establishes general policies in conformity with state law requirements. The board may exercise its authority only by majority vote with a quorum present in a correctly posted meeting. All references to the board of directors are made by a whole body of members. An individual member may not bind the board by any statement or action.

Members

The board of directors consists of nine members. Five members are appointed by the taxing units, three are elected at large, and one is the Tax Assessor-Collector.

Term

❖ Appointed director term: TPTC section 5.13(d) establishment of staggered 4-year terms.

Five appointed members' term begins 1/1/2024 and expires 12/31/2024. Length of term: 1 year.
Two appointed members' terms begin 1/1/2025 and expire 12/31/2025. Length of term: 1 year.
Three appointed members' terms begin 1/1/2025 and expire 12/31/2027. Length of term: 3 years.
Two appointed members' term begins 1/1/2026 and expires 12/31/2029. Length of term: 4 years.
Three appointed members' terms begin 1/1/2028 and expire 12/31/2031. Length of term: 4 years.

❖ Elected director term: TPTC section 5.13 (a-c) establishment of staggered 4-year terms.

Three elected members' terms begin on 7/1/2024 and expire on 12/31/2026. Length of term: 2.5 years.
One elected member's term begins on 1/1/2027 and expires on 12/31/2028. Length of term: 2 years.
Two elected members' term begins 1/1/2027 and expires 12/31/2030. Length of term 4 years.
One elected member's term begins 1/1/2029 and expires 12/31/2032. Length of term 4 years.
Two elected members' term begins 1/1/2031 and expires 12/31/2034. Length of term 4 years.

❖ Tax Assessor-Collector

Ex Officio Director, non-voting member. From 1/1/2024 to 6/30/2024.
Elected Director, voting member, beginning 7/1/2024.

Ethics Policy

The Bastrop Central Appraisal District's policy is that the district's officers and employees shall be independent, impartial, and responsible to the property owners of Bastrop County; that public office or employment is not used for personal gain; and that state law applicable to the conduct of public officials is observed. The appraisal district's policies and procedures affirm these goals.

Standards of Conduct

A member of the Board of Directors or the Appraisal Review Board or an employee of the district shall not officially transact any appraisal district business with any person, business entity, or property in which they have a substantial interest.

A Board of Director member shall not communicate with the Chief Appraiser, Appraisal Review Board Member, or Appraisal District staff on any matter relating to property appraisal except in an open meeting or a closed meeting held to consult with the board's attorney about pending litigation at which the chief appraiser's presence is necessary for full communication between the board and the board's attorney. This does not apply to routine communication between the Chief Appraiser and the County Assessor-Collector that relates to the administration of an appraisal roll, including a communication made in connection with the certification, correction, or collection of an account.

A member or employee shall not use their official position with Bastrop Central Appraisal District to secure a special privilege, consideration, special appraisal, or exemption for themselves or others or to secure confidential information for any purpose other than official responsibilities.

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.

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.

A member or employee shall not use social media to publish information received in connection with their official position. A district employee will make any publications regarding the appraisal district's operations on the district's social media account. A member or employee may direct customers to the district's social media page for further information.

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

Members may attend social occasions, workshops, ceremonial events, and press conferences without violating the Open Meetings Act, provided formal action is not taken and any discussion of public business is incidental.

* In this section, "member" refers to a member of the Bastrop Central Appraisal District Board of Directors or Appraisal Review Board unless specifically identified.

Compliance

An appointed 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.

An elected member of the Board of Directors who violates any requirement of this policy shall be subject to review and action by the Texas Ethics Commission.

Should the Board of Directors determine that a violation of 6.15 or 6.155 of the Texas Property Tax Code has been made, said violation will be turned over to the District Attorney for investigation.

A member of the Appraisal Review Board who violates any ARB policies may be removed from the ARB by a 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.

The Chief Appraiser shall review and take action against an employee who violates any requirement of this policy.

* In this section, "member" refers to a member of the Bastrop Central Appraisal District Board of Directors or Appraisal Review Board unless specifically identified.

Compensation

Members receive no compensation for service on the board. They are entitled to reimbursement for actual and necessary expenses incurred in performing 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 set out in the district's Personnel Policy Manual. The District reimburses mileage at the rate set by the Internal Revenue Service.

Officers of the Board

The board elects a chairperson, a vice-chairperson, and a secretary at its first meeting each calendar year. To fill a vacancy in one of these offices later, the board elects a replacement at the first meeting after the vacancy occurs.

The duties of the Chairperson shall 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 chairperson may vote, make a motion, or second a motion on any matter before the Board except as prohibited by statute.

The duties of the Vice-Chairperson shall include:

- Presiding at meetings in the absence of the chairperson
- In the chairperson's absence, signing all legal instruments requires a Board signature.
- Any other functions as designated by the Board.

The duties of the Secretary shall include:

- Presiding at meetings in the absence of the chairperson and the vice-chairperson.
- Along with the chairperson or vice-chairperson, signing all legal instruments requiring board signature.
- Performing other duties as required by statute and functions as designated by the board.
- On behalf of the secretary, appraisal district staff may deliver written notice to the governing body's presiding officer, notifications as required by law.

Conflicts Disclosure

Each member of the board of directors and the Chief Appraiser shall disclose any conflicts according 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 \$100.00 in the preceding twelve-month period. Such disclosure shall be filed with the board secretary before the second business day the member becomes aware of the potential conflict. The Disclosure Statement shall comply with the provisions of TEX. LOC. GOV'T CODE § 176.004.

OPERATION OF THE BOARD OF DIRECTORS

Meeting Schedule and Format

The board shall meet at least once a quarter. Meetings are held at the 212 Jackson Street Bastrop, Texas District offices or at a location to accommodate the board's size. 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. Meeting dates are published on the Bastrop CAD website, www.bastropcad.org.

A quorum is a majority of the board members.

The chairperson may call special or emergency meetings, and the board may, by a majority vote, call a special or emergency meeting during any meeting.

Items to be considered for discussion at a Board meeting may be included by:

- Board Chairman and Chief Appraiser discussion 24 hours before the 72-hour required notice of meeting posting.
- Member, contact the Board Chairman by email 24 hours before the 72-hour required notice of meeting posting. The final decision for inclusion of the item is at the discretion of the Board Chairman
- Member, at a regular board meeting, may request an item for discussion to be placed on the next regular board meeting agenda. To be considered, three members must approve the inclusion of the item.

The chief appraiser prepares agenda packets and meeting notices on behalf of the board. Typically, the chief appraiser emails each member the agenda for the next meeting, supporting information, and the minutes of the last meeting promptly before each regular meeting. The chief appraiser prepares and posts meeting notices as required by law. Only items posted in the meeting notice may be acted upon 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 law permits. The chairperson and the secretary sign the minutes when approved. The chief appraiser or staff appointed by the chief appraiser prepares and keeps the official minutes on behalf of the Board.

Public Access to Board Meetings

Bastrop Central Appraisal District Board of Directors shall conduct all meetings in accordance with the Texas Open Meetings Act and provide regular opportunities for the public to speak to the board on issues under its jurisdiction.

The agenda for each regularly scheduled board meeting shall include an agenda item for public comments. At each such meeting, anyone wishing to address the board on issues under the board's jurisdiction shall complete the required public comment form. The chairperson shall allow each speaker three 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 Bastrop Central Appraisal District or Bastrop County Appraisal Review Board and comments not reasonably related to other issues under the board's jurisdiction.

The board will receive public comments during the period specified by the agenda for public comments or during the board's consideration of an open meeting agenda item. The Chair, in their sole discretion, will decide whether to hear specific public comments during the agenda item for public comments or during the consideration of a specific open meeting agenda item.

A person who does not speak English or communicates by American Sign Language should notify the Taxpayer Liaison Officer in writing at least five business days before a regularly scheduled meeting that they desire to address the board and cannot provide an interpreter. The district shall make reasonable efforts to secure the services of a translator or interpreter at the meeting.

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

Resolving Complaints

The board will consider written complaints about Bastrop Central Appraisal District's policies and procedures and the Bastrop CAD Board of Directors concerning matters within its jurisdiction.

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

The board will not consider complaints addressing any grounds for challenge, protest, or motion for correction of appraisal roll 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 Bastrop Central Appraisal District Appraisal Review Board on a challenge, protest, or motion for correction made under the authority of Sections 41.07, 41.47, and 25.25, respectively.

Written complaints received by the board are forwarded to the board chairperson. The agenda for each regularly scheduled board meeting shall include an agenda item, if necessary, for a report by the taxpayer liaison officer. At each such meeting, the taxpayer liaison officer shall report to the board of directors on the nature and the status of the resolution of all complaints filed.

Board deliberations concerning complaints must comply with the applicable provisions of the Texas Open Meetings Act. Until the 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.

The nature of the complaint must be clearly stated. The parties involved, the date, time, and location, where applicable, and a listing of or copies of all relevant documents or facts pertinent to the complaint should be provided. The Taxpayer Liaison Officer will present all complaints to the Board. If unresolved, the complaint shall be heard as a possible action item at a board meeting, a date to be determined by the Board of Directors. Written complaints may be addressed to:

Bastrop Central Appraisal District
Taxpayer Liaison Officer
P.O. Box 578
Bastrop, Texas 78602-0578
tlo@bastropcad.org

For additional information on filing a complaint, please refer to Appendix A.

STATUTORY RESPONSIBILITIES OF THE BOARD

Establishment of an Appraisal Office

Bastrop Central Appraisal District's administrative offices are at 212 Jackson Street in Bastrop, Texas. The board may lease additional office spaces as needed and with the approval of the entities as required by Texas Tax Code, section 6.051.

The district's regular business hours are from 7:30 a.m. to 4:30 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, lease arrangements, and other requirements for establishing appraisal district offices. (Section 6.05, Property Tax Code)

Appointment of Chief Appraiser

The board appoints the chief appraiser, who serves as the appraisal district's chief executive officer. The chief appraiser implements 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 according to procedures 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 board determines the chief appraiser's qualifications, outlined in the "Chief Appraiser Qualifications" (Appendix C). The chief appraiser is expected to perform his or her duties competently and effectively (Appendix D). The board evaluates the chief appraiser annually in September or as soon after that as practicable.

Appointment of Taxpayer Liaison Officer

The board of directors appoints a taxpayer liaison officer. The taxpayer liaison officer shall administer the public access functions required by Section 6.04(d), (e), and (f) and is responsible for resolving disputes not involving matters that may be protested under Section 41.41. In addition, the taxpayer liaison officer is responsible for duties described and defined in the Property Tax Code Book. The taxpayer liaison officer shall report to the board at each meeting on the status of all comments and suggestions filed with the officer under Subsection (a) of 6.052 and all complaints filed with the board under Section 6.04(g).

The board evaluates the taxpayer liaison officer annually in September or as soon after that as practicable.

FINANCE

Annual 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.

After the budget is approved and implemented, budget transfers of unencumbered balances between line items exceeding \$5,000 require Board approval. The Board authorizes the chief appraiser to transfer unencumbered balances between line items for \$5,000 or below.

Per a resolution adopted by the Board, only budget amendments that require additional funds from the taxing entities must be submitted to them 30 days before the Board approves the amendment.

Payments by Participating Taxing Unit

Each tax unit participating in the district is allocated a portion of the budget as a local support payment. Per a resolution, the Board adopted that each participating tax unit whose allocated annual portion is \$10.00 or less shall be waived until the annual portion is \$10.00 or greater.

Annual Financial Audit

The board contracts for an annual audit by an independent certified public accountant and requests proposals for auditors every three years. The board may keep an auditor for an additional two years. The chief appraiser delivers copies of the audit report to the presiding officers of the county, cities, schools, and districts participating in the district.

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 handling district funds. Funds must be secured in the manner provided by law for county funds. The board and the depository may agree to extend a depository contract for one additional two-year period.

The Appraisal District shall deposit its funds with its depository bank vendor in accounts insured by the Federal Deposit Insurance Corporation. If the District has more money than can be insured by the FDIC, it shall invest that money by the approved investment tools of TEX GOV'T CODE § 2256.009 *et seq.*

Investment of Public Funds

The Board has adopted a Public Funds Investment Policy in compliance with the Public Funds Investment Act and designated the Chief Appraiser as the public funds investment officer to administer the investment of public funds.

Competitive Bidding Requirements

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

The appraisal district must comply with the competitive bidding requirements as prescribed by Chapter 252 of the Local Government Code (LGC).

The district may use the competitive sealed proposal procedure for high-technology procurements and the purchase of insurance.

The board of directors shall approve all contracts to which the district is a party when the expenditure exceeds \$50,000. With counsel consultations, the chief appraiser may enter into agreements to facilitate the appraisal district's operations of less than \$50,000 on behalf of the Board of Directors.

Appraisal Contracts

With the board's approval, the chief appraiser may contract annually with private appraisal firms to perform appraisal services for the District. (Section 25.01 (b)(c), Property Tax Code)

Capitalization Policy

In governmental accounting, an expenditure is considered a capital expenditure when the asset is a newly purchased capital asset or an investment that improves the useful life of an existing capital asset.

The Governmental Accounting Standards Board provides the following authoritative definition of a capital asset for state and local governments:

The term *capital asset* includes land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period.

The Bastrop Central Appraisal District Board of Directors establishes the following capitalization policy:

If an expense is a capital expenditure and exceeds \$2,500 in cost, the asset is to be capitalized; this requires the District to spread the cost of the expenditure over the useful life of the asset. If the expense is under \$2,500, the asset's cost will be fully expensed in the year of purchase.

APPRAISAL REVIEW BOARD

Size and Appointment of Appraisal Review Board

The Appraisal Review Board will consist of at least three regular members serving two-year staggered terms.

Applications for appointment to the Appraisal Review Board shall be delivered to the Board of Directors through the Taxpayer Liaison Officer.

The Board of Directors, acting as an appointing authority, must make appointments to the Appraisal Review Board by majority vote, with at least two members of the majority elected to the Board of Directors.

A member of the Appraisal Review Board may be removed by the Local Administrative District Judge or Board of Directors depending on who appointed the member in accordance with Section 6.41(f) on the following grounds:

- Violation of Section 6.412 (Restrictions on Eligibility of Board Members), 6.413 (Interest in Certain Contracts Prohibited), 41.66(f) (Ex Parte Communications) or 41.69 (Conflict of Interest): or
- Good cause relating to the members' attendance at a called appraisal review board meeting. Attendance of less than 70% of the called meetings may be grounds for removal; or
- Good cause relating to the members' un-excused tardiness at a called appraisal review board meeting. Un-excused tardies that inhibit the Appraisal Review Board from conducting business will not be tolerated. Two unexcused tardies that inhibit the Appraisal Review Board from conducting business may be grounds for removal. An Unexcused tardy is a member failing to communicate their absence with the Appraisal Review Board Coordinator for reasons unrelated to an illness, family emergency, or accident; or
- Misconduct relating to the members' repeated failure to communicate with the Appraisal Review Board Coordinator on items relevant to the function and operations of the Appraisal Review Board, such items as availability for meetings, training sessions, acknowledging hearing dates, etc., or
- Clear and convincing evidence of repeated bias or misconduct.

Temporary Replacement of an Appraisal Review Board Member(s)

According to Property Tax Code Section 41.66 (g), The board of directors of the appraisal district shall adopt and implement a policy concerning the temporary replacement of an appraisal review board member who has communicated with another person in violation of Subsection (f), also known as ex parte communications.

The appraisal review board can continue to conduct hearings with the recusal of members when a minimum of three regular members do not violate Subsection (f) of Section 41.66 of the Property Tax Code.

If the recusal of appraisal review board members results in only two remaining regular appraisal review board members who are not in violation of Subsection (f) of Section 41.66 of the Property Tax Code, the Chairman of the appraisal review board shall ask the property owner or agent if they agree to have the protest heard by a single member panel. If the property owner or agent agrees to have the protest heard by a single-member panel, the Chairman of the appraisal review board shall appoint one of the two regular members to a single panel.

In the event all regular board members must recuse themselves, the temporary appraisal review board shall consist of three temporary replacement members selected by the Taxpayer Liaison Officer from the list of candidates who serve on the district's citizens advisory committee, the agriculture advisory board or past Bastrop County appraisal review board members.

Auxiliary Appraisal Review Board Members

Auxiliary board members are appointed in the same manner and for the same term as regular board members and are subject to the exact eligibility requirements and restrictions. In addition to hearing property owner protests and sitting on hearing panels, auxiliary members are entitled to make recommendations to the ARB regarding a protest. Auxiliary members sitting on a hearing panel are considered regular board members for all purposes relating to the conduct of a hearing. An auxiliary member is not entitled to vote on the board's protest determinations, does not count toward a quorum,

and cannot serve as ARB chair or secretary. An auxiliary member may not hear a protest before a special panel established by Tax Code Section 6.45 unless the member is eligible for a special panel appointment. By resolution, the Bastrop Central Appraisal District Board of Directors may provide for a number of auxiliary appraisal review board members. The number of auxiliary appraisal review board members by resolution is not limited to a set number.

PERIODIC REAPPRAISAL

The Bastrop Central Appraisal District performs a comprehensive reappraisal of all property within the district as outlined in the board of directors' Biennial Reappraisal Plan. This plan provides the Board of Directors, property owners, and taxing entities with a better understanding of the District's responsibilities and appraisal activities throughout the business year. The Biennial Reappraisal Plan is developed using the Texas Property Tax Code, manuals published by the Texas Comptroller's Office, publications from the International Association of Assessing Officers, and other publications relating to the appraisal industry. The plan is not an opinion of, nor does it contain views of the Board of Directors.

In addition, the appraisal district reviews market factors for all real and personal property categories annually and adjusts property values as necessary to update and maintain current market values. The appraisal district always exercises due diligence to ensure equal and uniform taxation following Article VIII, Section I of the Texas Constitution.

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. The members must be owners of land in the county qualifying for appraisal under subchapter C, D, E, or H of Chapter 23 of the Tax Code. No employee of the appraisal district may serve on the Agricultural Advisory Board. Members of the board serve for staggered terms of two years.

The Agricultural Advisory Board shall meet at least once a year at the chief appraiser's call and advise the Chief Appraiser on agricultural and open space land use.

OTHER BOARD DUTIES

Reports from the Chief Appraiser

The board of directors will require and evaluate the chief appraiser's reports on the district's operations and financial status.

General Operational Policies

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

District Legal Counsel

The board will select and approve the law firm or firms representing the district in legal matters. The board shall periodically review the contracts of such legal firms.

Litigation Approval

The Board shall authorize Bastrop CAD staff with final approval by the Chief Appraiser to settle property owner disputes where the taxable value reductions are less than \$5,000,000.00, and/or tax refunds are less than \$60,000.00, and/or the payment of attorney fees is less than \$20,000.00. Any settlement or

litigation decisions exceeding the indicated amounts must be presented to the Board for approval.

Records Management

The Board has adopted a Records Management Policy compliant with the Texas Local Government Records Act and designated the Chief Appraiser as the records management officer to administer the program.

Indemnification of employees

If 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 gross negligence or in bad faith or with conscious indifference or reckless disregard for TDLR rules or regulations or the appraisal district's rules or policies. The total indemnification provided by the appraisal district under this section shall not exceed \$1,000 for each occurrence.

Disposition of Assets and Authority

The board grants authority to the Chief Appraiser to dispose of salvage or surplus property in the following manner:

- Sell assets via a publicly advertised open bid process or public online auction or
- Offer property as a trade-in for new property of the same general type if deemed in the best interest of the district or
- Donate assets to one of Bastrop Central Appraisal District's taxing entities or a 501(c)(3) organization; or
- Sell, Donate, or Discard assets with an environmentally approved waste drop-off location or recycling company;

Bastrop Central Appraisal District employees can purchase assets only if the assets are sold via the publicly advertised open bid process or public online auction.

Other Duties

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

Notice of Appraised Value

To reduce the cost of appraising property in Bastrop County, the Board of Directors approved to dispense with the notice required by Section 25.19(a)(1) if the increase in appraised value is \$1,000 or less.

Therefore, a notice is **NOT** required to be delivered if the increase in the appraised value is \$1,000 or less unless the appraised value of the property is greater than the value rendered by the property owner or if the property was not on the appraisal roll in the preceding year; or if an exemption or partial exemption approved for the property for the preceding year was canceled or reduced for the current year.

APPENDICES

APPENDIX A

INSTRUCTIONS FOR FILING A COMPLAINT

If you have a complaint concerning the appraisal district and its operations, apart from the valuations and exemptions that fall under the jurisdiction of the Appraisal Review Board (ARB), you may file your complaint with the taxpayer liaison officer. If the complaint concerns the chief appraiser, it is forwarded to the board chairperson.

To file a complaint, the following procedures should be followed:

- The complaint must be in writing and adequately describe the specific facts which give rise to the complaint.
- The taxpayer liaison officer will research the complaint for remedies. If the taxpayer liaison officer and the taxpayer can resolve the problem, the taxpayer liaison officer will report the complaint along with the resolution to the board. A complaint that the taxpayer liaison officer has reviewed with the Board of Directors' attorney or the appraisal review board's attorney that is considered unfounded and dismissed is considered a complaint resolved through the taxpayer liaison officer; the taxpayer liaison officer will report the complaint along with the resolution to the board. If the complaint cannot be resolved through the taxpayer liaison officer, 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 complaint to the board in person.
- The taxpayer must give the taxpayer liaison officer adequate time to research the complaint and attempt to resolve the situation. If the complaint is presented to the board, sufficient time must be allowed for the district to call a meeting and comply with the Open Meetings Act posting requirements.
- A taxpayer must further outline to the taxpayer liaison officer any special assistance or arrangements that will be required 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 developmental disability. The services must be requested at least five (5) working days before the meeting.
- If a taxpayer has a physical impairment and cannot present his complaint in writing, the complaint can be recorded, and the recording will be played for the Board in place of the written complaint. Deaf and hard of hearing persons who TTY or TDD may call (512) 303-1930.
- While a complaint is under investigation, the taxpayer liaison officer shall report on its status to the board at their meeting at least quarterly until the complaint is resolved unless notification would jeopardize an investigation. The taxpayer liaison officer shall notify the taxpayer and all parties subject to the complaint of the status on behalf of the board.
- Complaints against the Chief Appraiser will be placed on the agenda as an action item at the next board meeting.

Please remember that 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 board's jurisdiction. Property valuations and exemption issues must be protested to the Appraisal Review Board according to Section 41.41, Texas Tax Code.

Written complaints may be addressed to:

Bastrop Central Appraisal District
Taxpayer Liaison Officer
P.O. Box 578
Bastrop, Texas 78602-0578
tlo@bastropcad.org

APPENDIX B

CHIEF APPRAISER SELECTION PROCEDURE

Upon vacancy of the position of chief appraiser, the Bastrop Central Appraisal District board of directors will follow the outlined procedure for seeking a qualified applicant.

Preliminary Selection Activities:

- Seek the advice of district legal counsel.
- 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.
- Name an Interim Chief Appraiser.
The board will first consider selecting an Interim Chief Appraiser from among the qualified appraisal district employees. The board may also consider a qualified candidate outside the district for this position.
- Review the job description and qualifications of the chief appraiser position.
- Discuss reasonable salary range and compensation package.
- Establish a schedule or calendar for the selection process.

Selection Activities:

- Announce that BCAD is accepting applications for the Chief Appraiser position. The board may employ various methods to attract potential candidates, including but not limited to:

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))

Invitation letters to qualified candidates in and around the state.

Letters to Human Resource departments of selected appraisal districts.

Other methods deemed appropriate by the board of directors.

APPENDIX B (contd)

CHIEF APPRAISER SELECTION PROCEDURE

- Schedule and implement a preliminary screening of qualified candidates as determined by the board of directors.
- Conduct interviews with qualified candidates.
- Discuss making a job offer or conducting a second interview with finalists.
- Make a final job offer.

Post-Selection Activities:

- Discuss the terms of the employment agreement and/or contract with the selected candidate.

Probationary period and beginning salary.
Benefit Package.
Other matters deemed appropriate by the board of directors.
- Review job criteria, standards, and methods of evaluation. Modifications may be made as needed.
- Assist the new Chief Appraiser in their position.

Formal letter of announcement from the board of directors to appraisal district staff.
Announce to the public by publication in an area newspaper.
Introduction to community leaders.
Any other action deemed appropriate by the board of directors.

APPENDIX C

CHIEF APPRAISER QUALIFICATIONS

- Obtained a bachelor's or associate's degree from an accredited college or university. The board may waive degree requirements commensurate with qualified appraisal and or administrative experience.
- Comprehensive knowledge of modern real and personal property appraisal principles and practices; thorough knowledge of property tax appraisal laws; skill in making complex real property appraisals; ability to plan and supervise the work of property appraisers and others.
- Management-level experience is required.
- Candidate must be designated as a Registered Professional Appraiser (RPA) in the State of Texas, as an MAI with the American Institute of Real Estate Appraisers, or possess an Assessment Administration Specialist (AAS), Certified Assessment Evaluator (CAE), or Residential Evaluation Specialist (RES) professional designation from the International Association of Assessing Officers (IAAO).
- 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 determined by the Bastrop Central 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 reside in Bastrop County.
- The ability to physically perform required job functions.
- Be a strong moral character and comply with the Property Tax Code, Texas Local Government Code, Comptroller rules, and other applicable laws.

APPENDIX D

CHIEF APPRAISER DUTIES

GENERAL STATEMENT OF DUTIES: Plans and supervises the mass appraisal of real and personal property for assessment purposes.

SCOPE OF DUTIES: This technical and supervisory position administrates the Bastrop Central Appraisal District real and personal property appraisal system. Supervision is exercised over managerial, subordinate appraisers, and supporting staff.

EXAMPLES OF WORK: (Not a comprehensive list)

Supervise the discovery of all taxable property in the jurisdictional boundaries of the appraisal district.

As required by law, list and maintain current and past records of ownership, deed changes, sales prices, and other vital information about the mass appraisal process.

Supervise the valuation, appraisal, and reappraisal of all real and personal property in the district, including the appraisal of urban and rural land, acreage tracts, and newly annexed property.

Supervise the activities of department managers and coordinators, including residential, industrial, commercial, clerical, and information systems/mapping.

Prepare reports on appraisals for the governing bodies of taxing units, including a summary of new appraisals and reappraisals.

Prepare and certify appraisal rolls to taxing unit governing bodies on or before July 25 of each year.

Assign and instruct appraisers regarding property or area to be appraised.

Stay current on appraisal procedures, market trends, and construction costs, and make this information available to staff supervisors and appraisers.

Personally assist and advise managers and appraisers on unusual or complicated appraisal assignments and job tasks.

Work closely with district litigation attorneys in settling or judicially appealing the appeals of protested properties. Maintain good working relationships.

Establish priorities and provide general guidance to the district's mineral and industrial property valuation firm. Maintain good working relationships.

APPENDIX E

PROCEDURES REGARDING VALUE PROTESTS BY BOARD MEMBERS

Section 6.15 of the Property Tax Code prohibits a member of the Board of Directors from communicating with the chief appraiser on any matter relating to the appraisal of property by the appraisal district other than in an open meeting. If the law is violated, it is a Class C misdemeanor. In Legislative testimony, the reason for this law is to keep the chief appraiser from feeling pressure from a member of the board to set an inappropriate value on a property.

In the interest of open government, the following procedures will be followed in an appeal by a board member:

A board member will file a protest by completing a protest form or indicating through written correspondence their dissatisfaction with the value proposed.

The chief appraiser will not discuss the property's value with any board of directors member or the appraisal review board.

The board member may choose to have an informal conference. To fulfill the requirement of communicating in an open meeting, an informal conference will be held at the next regular meeting of the Board of Directors as an agenda item. The member can also forego an informal conference and appear directly to the Appraisal Review Board, forgoing the informal conference.

If an informal agreement is made with the board member, that informal agreement is presented as a separate item to the Appraisal Review Board for their review and oversight. If the ARB does not approve the agreement, the case is set before the ARB, like any other taxpayer, is scheduled before the ARB, and a full hearing is conducted.

A summary of the appeal will be provided as an informational item at the next Board of Directors meeting.

APPENDIX F

PROCEDURES REGARDING ACTIVE LAWSUITS BY BOARD MEMBERS

If the property to be discussed in the executive session is owned by a member of the Board or if a substantial interest is held by a member of the Board, said member shall not attend or participate for that portion of the executive session.

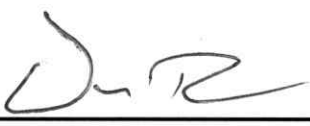
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ADOPTION AND AMENDMENT

These policies may be altered, amended, or repealed and adopted by the board at any meeting of the board at which a quorum is present, provided written notice of the proposed change is forwarded to each director 72 hours before the meeting at which official action is to be taken.

DULY PASSED AND APPROVED THIS 12th DAY OF DECEMBER 2024.

**ATTEST: BASTROP CENTRAL APPRAISAL DISTRICT
BOARD OF DIRECTORS**

By: 
Chairperson of the Board

By: 
Secretary of the Board