

FANNIN CENTRAL APPRAISAL DISTRICT

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ADOPTED
January 20, 2023

CREATION OF THE FANNIN CENTRAL APPRAISAL DISTRICT

By action of Senate Bill 621 of the 66th Texas Legislature there was created, effective January, 1980, a State Property Tax Board to replace the School Tax Assessment Practices Board. In addition, Senate Bill 621 mandated that there be established in each of the 254 counties of the state of Texas, an appraisal district, boundaries of which will generally follow those of the county, charged with the responsibility for:

- 1) listing and appraising all taxable property within the district and
- 2) providing local remedies for dissatisfied property owners

It was further mandated that the county appraisal district be managed by a board of directors composed of at least 5 members elected by the governing bodies of the school districts, incorporated cities and towns, and county government, all in accordance with the following guidelines:

ACTION MUST BE TAKEN BEFORE:

ACTION REQUIRED

- September 15** Commissioners court must resolve to join the appraisal district in order to participate in the directorship elections.
Multi-county tax units must notify the county clerk that they have designated one appraisal district, for purposes of director elections.
- October 1** County clerk must notify each voting taxing unit of its number of votes
- October 15** The governing body of each voting unit must submit the names of any nominees to the county clerk
- October 30** The County Clerk must prepare an alphabetized ballot and deliver a copy to each voting unit.
- November 15** Each governing body entitled to vote must cast its votes and submit them to the county clerk.
- December 1** The county clerk must count the votes, declare the newly elected board of directors and notify all taxing units in the district
- January 1, 1980** Newly elected Board of Directors begin their two year term of office.

IMPLEMENTATION SCHEDULE FOR SENATE BILL 621 of the 66TH TEXAS LEGISLATURE

January 1, 1980

School Tax Assessment Practices Board is replaced with the State Property Tax Board.

Responsibilities of the Comptroller and the State Tax Board regarding property tax administration are transferred to the State Property Tax Board.

Appraisal district board of directors take office.

Assessment ratio on state ad valorem taxes is reduced to .0001 percent.

Provisions defining taxable property and exemptions take effect.

Methods of appraising transportation business intangibles and railroad rolling stock take effect.

State Property Tax Board will allocate \$2, 887,000 in state appropriations to the appraisal districts to aid in planning for implementing the Tax Code.

January 1, 1981

Assessment ratios for local property taxes abolished.

State Property Tax Board will allocate another \$2,887,000 to appraisal districts.

Each appraisal district may pass its own budget, allocate the cost among its participating tax units, and establish, equip and staff an appraisal office.

October 3, 1981

Any multi-county taxing unit must designate one appraisal district to appraise all its taxable property.

January 1, 1982

Appraisal Review boards are appointed and empowered.

New procedures for administering exemptions become operative.

Duties of assessors and collectors are redefined.

Provisions regarding appraisal methods and procedures, local appraisal powers, taxable situs, renditions, assessment, collections, tax liens and personal liability, delinquency, tax sales redemptions, and local judicial remedies become effective.

MISSION STATEMENT

The mission of the Fannin Central Appraisal District is twofold. First, to discover, list and appraise property as accurately, ethically and impartially as possible in order to estimate the market value of all property within the boundaries of the District for ad valorem tax purposes. Second, to assist Taxing Units in assessment functions, to collect and disburse property tax revenue in accordance with the collections contracts in order to fund the various services provided by the taxing units.

The District must make sure each property owner is given the same consideration, information, and assistance. This will be done by administering the laws under the property tax system and operating under the standards of:

- The Property Tax Assistance Division of the Texas State Comptroller's Office

- The International Association of Assessing Officers

- The Uniform Standards of Professional Appraisal Practice

- Texas Department of Licensing and Regulation

- All other applicable Laws and Regulations

FUNCTIONS OF THE BOARD OF DIRECTORS

Fannin Central Appraisal District

The Texas Legislature enacted the Tax Code in 1979 and for the first time created countywide appraisal of property for ad valorem taxation. This function was assigned to appraisal districts pursuant to Chapter 6 of the Tax Code.

Governance of the districts was given to a board of directors. The members may not receive compensation for service on the board, but are entitled to reimbursement for actual and necessary expenses. Specific responsibilities for the board of directors are:

- 1) Appointing the chief appraiser
- 2) Contracting with other appraisal offices, taxing units or private firms to perform appraisal functions;
- 3) Adopting annual budgets for the operation of the appraisal district
- 4) Determining a method of financing the annual budget based on cost allocation among taxing units;
- 5) Purchasing or leasing real property, as well as constructing improvements to establish the appraisal district office
- 6) Ensuring preparation of annual audits by certified public accountants;
- 7) Selecting a financial institution to deposit funds through bid solicitations;
- 8) Entering contracts for appraisal functions, for all expenditures, comply with the competitive bidding requirements established by law;
- 9) Being a necessary party to lawsuits brought by property owners concerning appraisals;
- 10) Approving the appointment of the Agricultural Advisory Board
- 11) Determine the size necessary for Appraisal Review Board membership;
- 12) Develop a biennial written reappraisal plan for the district's appraisal activities, adopting by September 15th, of even numbered years at a published public hearing.
- 13) Administering the district office in any other manner required by law.
- 14) Appoint Taxpayer Liaison officer (required in county of 120,000 population or more)

The board of directors has no responsibility for setting tax rates, appraising property, adjusting appraisals, granting or denying exemptions, or any other matter directly affecting the value of property.

Effective September 2007, Section 6.15, Property Tax Code.

It is a criminal offense for a member of the board of directors to directly or indirectly communicate with the chief appraiser on any matter relating to the appraisal of property, except in open session with an agenda item.

Effective September 2019, Section 6.15, Property Tax Code.

Amended Section 6.15 c-1- However, a director may transmit to the chief appraiser, without comment, a complaint by a property owner or tax unit, provided the transmission is in writing.

Effective January 1, 2022, Section 6.155, Property Tax Code.

It is a Class A Misdemeanor for a member of the governing body, officer or employee of a taxing unit to directly or indirectly communicate with the chief appraiser or another employee of the district in which the taxing unit participates for the purpose of influencing the value in the district, unless the person owns or leases the property subject to the communication.

BOARD OF DIRECTORS

GENERAL POLICY

ELIGIBILITY

1. Must be resident and have resided in the district for at least the 2 preceding years
2. Cannot be an employee of a tax unit unless also a member of the governing body or an elected official.
3. Cannot be related to persons who operate for compensation as a tax agent or property tax appraiser in this district.
4. Cannot contract with this district or have a substantial interest in a business that contracts with this appraisal district or its tax units.
5. Cannot be delinquent on property taxes, having known of delinquency for more than sixty (60) days unless the delinquency is current under an installment payment agreement under Section 33.02 or the delinquent taxes are deferred or abated under Section 33.06 or 33.065.
6. Elected County Assessor-Collector that also collects property taxes, must serve in a non-voting capacity, unless allowed to vote by resolution adopted by the board of directors.
7. Cannot engage in the business of appraising property for compensation for use in ARB proceedings or represent property owners during the previous 3 years.
8. Cannot have been an employee of appraisal district at any time during previous 3 years.

TERMS

The Board of Directors serve two-year terms beginning on January 1st of even numbered years. Terms beginning January 1, 2022 are limited to 5 terms of service. Director terms of service prior to that date do not count toward the new term limits.

SELECTION

Members of the board are appointed by vote of the governing bodies of the incorporated cities and towns, school districts and county court. Voting entitlement is determined by dividing the total dollar amount of property taxes imposed in the district by the tax unit for the preceding tax year by the sum of all property taxes imposed. Selection is determined in Section 6.03 of the Property Tax Code.

VACANCIES

If a vacancy occurs for any reason, each tax unit entitled to vote as per Section 6.03, shall nominate a person to fill the vacancy and submit to the chief appraiser within 45 days. The board of directors shall elect by majority vote of its members, one of the nominees to fill the unexpired term vacancy.

RECALL

The governing body of a tax unit that cast any votes for a board member may instigate recall proceedings, by resolution, delivered to the chief appraiser. Recall shall follow Section 6.033 of the Property Tax Code.

OFFICERS

The board of directors, at the 1st meeting of new term, shall select by majority vote, a chairman, vice-chairman and secretary. All members of the board of directors may not receive compensation for service but are entitled to reimbursement for actual and reasonable expenses incurred in the performance of their duties.

COMMITTEES

The Board may establish committees as needed to carry on its responsibilities. The Chairman appoints committee members to serve until successors are appointed or until the committee is

disbanded. A committee acts only as an adjunct to the Board and may not take any action, which in any way usurps the power or responsibilities of the Board of Directors.

MEETINGS

All meetings shall be held in the Board Room of the Fannin Central Appraisal District located at 831 W State Hwy 56, Bonham, Texas, unless otherwise noted on a posted agenda. All meetings conform to Texas Open Meeting Act.

Regular meetings are generally held on the 3rd Friday, of odd numbered months, at 12 noon. Special or emergency meetings may be called by the Chairman or a majority of board members, submitted in writing. The time and location of all meetings are subject to change at the call of the chairman.

Notice of meetings shall be posted as required by law, with the Fannin County Clerk, Courthouse Annex, Fannincad.org website and front entrance of the appraisal district. A majority of the members shall constitute a quorum. A majority is established with 3 of the 5 board members present.

Meetings shall conform to Robert's Rules of Order Revised, unless otherwise directed by board policy.

An agenda packet containing the agenda, minutes of previous meeting, and financial standing shall be prepared and mailed/delivered to each board member prior to the meeting.

No business shall be transacted except that for which an agenda has been duly posted.

As conditions warrant, and in conformity with the exceptions set out in the Open Meetings Act, the Board may recess to an Executive Session, which shall be open to individuals specified by the board. An Executive Session may be called by the board chairman.

The official minutes shall be held by the Chief Appraiser or designated personnel.

APPRAISAL REVIEW BOARD

Appointment

The Appraisal Review Board is responsible for the local administrative review of appraisal records. The members of this board are appointed by the District Court Administrative Judge. Members serve two-year terms. There are 6 members. The Administrative Judge will make a good faith effort to ensure one ARB member from each diverse area of the county, provided an eligible, qualified person indicates a willingness to serve.

CANDIDATES

Applications will be accepted through December 1st of each year. Applications are available at the office of the Appraisal District and should be returned to the Taxpayer Liaison Officer.

The Liaison Officer will review to confirm eligibility and refer all applications to the Administrative Judge. Appointments are finalized by February 1st. A vacancy due to resignation or removal will be appointed in the same manner.

ELIGIBILITY

1. Cannot be related to someone who appraises property for compensation or representing someone for compensation at ARB Hearings.
2. Cannot be delinquent on property taxes, having known of delinquency for more than sixty (60) days unless the delinquency is current under an installment payment agreement under Section 33.02 or the delinquent taxes are deferred or abated under Section 33.06 or 33.065.
3. Cannot be an Appraisal District board member, CAD employee, employee of the Texas Comptroller, or member, officer, or employee of any tax unit. A prior member of the CAD board or tax unit is permitted.
4. Must have resided in the district for at least two preceding years.
5. Cannot have substantial interest, as described in Section 6.413, in any contract for any services with the CAD or any tax units served by the CAD.
6. Cannot be related within the 3rd degree to members of the Board of Directors or Appraisal Review Board members.

SELECTION

Applications received by the Taxpayer Liaison Officer will ensure:

How long he/she lived in Fannin County

That he/she is not affiliated with the CAD or its tax units by employment or substantial business interest

That he/she is not related to anyone who may appraise or represent property owners before the ARB in hearings or representation

That all taxes are current

Applications will be submitted to the Administrative Judge. The Judge may choose from qualified applicants or other parties for which the Judge knows to be qualified and willing. He/She may also choose to interview potential candidates.

All candidates will receive notification of appointments as determined by the Administrative Judge.

ATTENDANCE REQUIREMENT

Due to the volatility of market conditions, it is hard to know the scope of protest schedules from year to year. However, the commitment to attend hearings is significant to ensure representation of area and varying viewpoints for a more rounded board. Though a quorum is represented by 3 members, the Directors have designated the ARB as a 5-member board with one auxiliary member. The

Property Tax Code allows the Directors to set an attendance requirement for ARB members. Failure to meet the minimum attendance may be grounds for removal.

Typically, the required Comptroller class is held in March. Organization meeting, along with the review and adoption of Policy & Procedures is April or May. The Hearing procedures must be adopted in a Public Hearing by May 15th.

Hearings may begin in May, with certification required by July 25. Therefore, hearing schedule load will be determined based on the volume of protests filed by deadline. This will generally encompass all of May, June and July. Additionally, late protests, Section 25.25 protest and supplemental changes may require additional meetings on a quarterly basis, August through March.

ARB members are urged to attend all meetings. However, excused absences are counted as present for this requirement for medical reasons, funerals and family emergencies.

The Board of Directors has determined a 90% attendance requirement.

REMOVAL OF ARB MEMBER

To ensure ARB member can act in good faith and vote their conscience without fear of retaliation or retribution, the Property Tax Code is very narrow and specific on grounds for removal of ARB members. The Administrative Judge will strictly adhere to the law. Section 6.41(f) governs grounds of removal.

Violation of 6.412...becomes ineligible due to relation to individual engaged in appraisal of property for compensation, or related to individual who represents property owners for compensation before ARB proceedings.

Becomes delinquent on Property Taxes

Becomes member of CAD Board of Directors, or employee of CAD

Becomes officer, employee or member of Tax Unit within CAD

Violation of 6.413...is member or part of business that enters into contract with CAD or Tax Unit within CAD

Violation of 41.66(f)...violates Ex Parte Communication by communicating with any party Regarding evidence, merits, arguments or facts on any property subject to pending ARB procedure

Violation of 41.69...participating in hearing which member or relative has an interest

Violation of Attendance requirement as adopted by Board of Directors

Violation: Clear and convincing evidence of repeated bias or misconduct

COMPENSATION

Appraisal Review Board members shall receive \$60 per half day session. ARB is paid for quarterly meetings, hearings and/or training sessions.

DUTIES

The Appraisal Review Board is responsible, by statute, for the review of the appraisal records, value, exemptions, ownership, etc. and the hearings and determinations of taxpayer protest and tax unit challenges. Each member must attend an annual Property Tax Division training seminar, for a Certificate of Completion that must be maintained in the ARB minute records.

Additionally, each ARB member must view the video and get a Certificate of Completion for the *Public Information Act and Open Meeting Act*. This must be completed only once, and within the first year of appointment.

The appraisal district staff will provide clerical assistance to the Appraisal Review Board.

APPOINTMENT COMMUNICATION

The chief appraiser, employee or agent of the appraisal district, member of the Appraisal Review Board, member of the Board of Directors, a property tax consultant or agent commits an offense if the person communicates with the Administrative District Judge regarding the appointment of Appraisal Review Board Members.

Exceptions:

- ARB Member and judge regarding their own appointment

- Taxpayer Liaison Officer and judge regarding clerical duties

- Reporting Violations listed in Grounds for Removal

 - Violations should be reported to Taxpayer Liaison officer to submit to Judge.

BOARD OF DIRECTORS DISTRICT ADMINISTRATION

Chief Appraiser

The Chief Appraiser is the chief administrative officer of the appraisal district office.

The chief appraiser is appointed by the board of directors and serves at the pleasure of the board. The chief appraiser is directly accountable to the board of directors 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 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 for the administration of the office. Additionally, the chief appraiser is assigned duties by the board of directors necessary for conduct of board duties and implementation of board policy. The chief appraiser shall;

- a. Establish a comprehensive program for conduct of all appraisal activities and keep the board informed on the progress of appraisal activities.
- b. Develop and implement sound administrative procedures for conduct of all district functions.
- c. Develop and implement an effective financial management system and provide reports to the board.
- d. Develop and implement an effective internal budget development system and prepare a proposed budget by June 15th of each year.
- e. Serve as the district's spokesperson in providing information to news media, taxing units and the general public on the operations of the appraisal district and provisions of the Property Tax laws.
- f. Prepare the agenda for each board meeting, attend all meetings and provide staff recommendations for all appropriate board actions.
- g. In consultation with the appraisal district legal counsel, to provide recommendations on litigation matters for board action.
- h. Develop and implement a personnel management system for job assignments, personnel evaluations, staff hiring and other personnel related matters.
- i. Employ and compensate professional, clerical and other personnel as provide by the budget.
- j. Appoint members of the Ag Advisory Board with the advice and consent of the board of directors.
- k. Shall be the Records Management officer for the District.
- l. Chief Appraiser will need board approval for expenditure of interest earned monies, designated funds and single priced expenditures exceeding \$10,000.
- m. Chief Appraiser is encouraged to attend conventions, conferences, seminars and other meetings, which may be held for the improvement of the District. He/She will keep informed on all legislative and rule changes in relation to the business of the District.
- n. Chief Appraiser will participate, to the extend required by counsel, to participate in any Property Value Study appeal performed on the behalf of any Fannin County school district.

CHIEF APPRAISER RESIGNATION and/or TERMINATION

To resign in good standing, chief appraiser will submit a written letter of resignation 30 days prior to intended last day. Chief Appraiser will assist the board of directors in advertising for replacement. A resignation in good standing entitles chief appraiser to payment for accumulated vacation pay and/or any other compensation stated in a valid individual employment contract and/or severance agreement, as well as personnel policy in place at the time of resignation.

Termination of chief appraiser is at the pleasure of the board of directors. Based on the severity of reasons, termination may be immediate or up to 90 days' notice. A detail of severance causes is stated in the General Personnel Policy. Severance payment package will be determined by board action, not to be less than 90 days salary or as directed by valid severance agreement.

Selection Process for Chief Appraiser

It is the Board of Director's policy to first consider eligible applicants from within the Fannin Central Appraisal District.

Internal Process:

Current eligible employees of the District may submit resumes to the District's Director of Personnel and Finance. The board will follow Texas Workforce Commission guidelines during the selection process. The Chairman will call a meeting of the board to review submitted resumes and conduct interviews of current, eligible staff. If an applicant is selected in this manner, the board will notify the applicant in writing along with the proposed salary and benefits package. The applicant may accept, counter or refuse the offer. If accepted, the applicant acknowledges acceptance and fills the position on the agreed date. If the offer is countered, the board may accept the counter and amend the offer, refuse the counter and re propose the offer, refuse the counter and pull the offer completely and approach the next most qualified applicant.

External Process:

In the event that the Board does not appoint an eligible applicant from within the district, the position will be advertised through the Texas Association of Appraisal Districts and the Texas Association of Assessing Officers publications and websites for at least 30 days. Resumes will be collected by the appraisal district's Personnel/Finance Director. The Chairman will call a meeting of the board to review submitted resumes and select a pool of eligible candidates to schedule interviews. The board will follow Texas Workforce Commission guidelines during the selection process. The Personnel/Finance Director will notify candidates of interview dates and times. The board may hold single or multiple interviews or may repeat the process until a suitable qualified candidate is selected. Once sufficient candidates have been interviewed, the board will select the most qualified candidate. The board will notify the applicant in writing along with the proposed salary and benefits package. The applicant may accept, counter or refuse the offer. If accepted, the applicant acknowledges acceptance and fills the position on the agreed date. If the offer is countered, the board may accept the counter and amend the offer, refuse the counter and re propose the offer, refuse the counter and pull the offer completely and approach the next most qualified candidate. This process will continue until the board has filled the position.

This is one of 253 Chief Appraiser positions within the state. Although it is important to fill this vacancy as soon as possible, this position warrants a thorough review by the Board of Directors.

This process may be varied with board action.

Tax Code 6.05(c) To be eligible to serve as chief appraiser (interim or permanent) a candidate must be certified as a Registered Professional Appraiser (RPA) under Section 1151.160, Occupation Code. Further, the candidate must have completed the Chief Appraiser Institute, or must complete it within one (1) year of hire to remain eligible.

A person that does not have an RPA designation, but does retain a valid designation of:

MAI- Master Appraiser from Appraisal Institute

AAS- Assessment Administration Specialist from IAAO- Internat'l Assoc of Assessing Officers

CAE- Certified Assessment Evaluator from IAAO

RES- Residential Evaluation Specialist from IAAO

This candidate must immediately register and complete the RPA designation from Section 1151.160. Certification must be completed by the five-year anniversary.

Notification of eligibility must be filed with the Texas Comptroller of Public Accounts, not later than January 1 of each year.

In Case of Emergency or sudden loss of ability to serve

The business of the Appraisal District is cyclical and time sensitive. Dates, deadlines and procedures are strictly identified in the Tax Code. Board action may vary depending on the time of year and the process at hand.

The board will meet with the Deputy Chief Appraiser to review the immediate needs, calendar and office status. Additionally, decisions on check signing and financial review will need to be made. The office of chief appraiser will need to be filled, temporarily to have an eligible person to sign off on appraisal decisions, financial decisions, certification and appraisal direction. See Section 6.05c for "eligible".

Generally, an interim Chief Appraiser is available to the office, staff and board at an agreed interval, such as being in house 1 or 2 days a week, or one week a month, all board meetings and assisting in a permanent solution. This will be a negotiation between the board and interim candidates.

The Deputy Chief Appraiser will continue as a liaison between the processes, interim and the board chairman. It is strongly recommended the board meet with the Deputy Chief in regard to current staffing options for in-house interim candidate. Characteristics important during a time of turmoil would be knowledge, historical patterns, patience and temperament. The Deputy Chief may be helpful in ascertaining the response among staff.

Immediate options include:

Appoint Deputy Chief Appraiser, Appoint other qualified FCAD personnel

Utilizing neighboring Chief Appraisers as interim

Firms that are eligible for interim Chief appointment and consultants to find new Chief:

Eagle Appraisal & Consulting, Gary Zeilter

220 S Main St

Jacksboro, Texas

940-567-3245

Western Valuation & Consulting, Richard Petree

1250 Petroleum Drive, Suite A100

Abilene, Texas

325-437-7600

TRAVEL POLICY

MILEAGE

Travel reimbursement as a result of official duties as an employee of the District shall be the allowable deduction per the Internal Revenue Service (IRS). Car Allowances are in place for all in-district travel. However, when classes, seminars, conferences or other required travel takes an employee outside the district, a reimbursement for mileage will be paid at the allowable IRS rate, determined each January. Each claim will list the destination, reason for the travel, dates of the travel and the miles. Travel requires pre-approval by the chief appraiser. Mileage is compared to a destination reconstruction Internet site, such as MapQuest. Mileage is paid for the miles to the destination and back.

PER DIEM

Meals and lodging that result from the official duties of office for employees of the district, shall be paid by the district. Prior approval for such travel is required from the Chief Appraiser. Overnight travel shall be paid at a rate based on the actual cost of lodging with an additional meal and incidental allowance in the amount as determined by the Internal Revenue Service (IRS) in January of each year. Meals taken during business in relation to travel that is not overnight travel shall be limited to \$20.00 per meal.

EXCESS BUDGET FUNDS

Fannin Central Appraisal District is a cash business for which the budget is funded in the year spent. Appraisal Districts are not allowed to carry unencumbered funds. Though the district strives to foresee necessary expenditures timely, events may lead to excess funds following each budgetary year. The intent of this policy is to reduce future and long-term expenses that will ultimately be paid by the funds received from the participating tax units.

The board will appoint a qualified outside audit firm to perform an annual audit of the appraisal district's finances. The final audit will be presented to the board and include the amount of excess funds, if any, as of December 31st of each year. The board will then determine the most prudent action, based on the following designated funds and options:

- 1-Designated Computer & Technology Fund (offset future hardware/software needs)
Cap at \$300,000
- 2-Designated Building and Grounds Fund (offset unforeseen repairs and/or
expansion) Cap at \$500,000
- 3-Designated Litigation Fund, determined by current case load
- 4-Designated fund for Bi-Annual Cost-of-Living Adjustment for TCDRS (retirement)
existing beneficiaries. Cap at \$80,000
- 5-Lump Sum payment of any pending Long-Term Debt and/or TCDRS buy down
- 6-Return to the Tax Units based on the allocation paid in for that year

Based on the needs of the district, the board may determine any excess to one or several of these options each year. These funds will be used for one-time purchases or other projects to offset tax unit budget increases.

Any expenditures from the designated funds must have prior board approval.

PUBLIC ACCESS

It is the policy of the Board of Directors to provide the public with a reasonable opportunity to address the Board on the policies and procedures of the Appraisal District, or other matters related to the jurisdiction of the Board of Directors.

At each regularly scheduled board meeting, under the agenda heading "Public Forum" the Chairman of the Board of Directors shall open the floor for public addresses to the Board. The public shall have reasonable access to the Board of Directors during an open meeting, subject to reasonable rules by the Board. A member of the public is allowed no more than two minutes per agenda item and may speak on each agenda item either during Public Comment or during consideration of the item being discussed but not both. The board may not comment on items in this section not already on the published agenda.

REASONABLE ACCOMMODATIONS FOR BOARD MEETINGS

Members of the public requiring accommodations for language or a particular disability are welcome to attend board meetings of their choosing. However, the board requests the following in order to attempt to make reasonable accommodations for the individual:

Non-English Speaking/Sign Language Accommodation

A person who does not speak English or a person who communicates by American Sign Language must notify the district in writing at least seven business days before a regularly scheduled meeting that he or she desires to address the Board and is unable to provide an interpreter, the District shall make reasonable efforts to secure the services of a translator or interpreter at the meeting.

Disabled Persons Accommodation

Persons (or caregivers of persons) with physical, mental or developmental disabilities whom require additional assistance must notify the district office in writing at least seven business days before a regularly scheduled meeting. The notification should state the specific assistance required.

The guidelines for accessibility are prescribed under the Americans with Disabilities Act.

- Handicapped parking spaces have been provided as close to the entrance of the Appraisal District as possible;
- Front entrance to the building are void of steps, and use of a paved ramp/incline is available for accessibility;
- All offices of the Appraisal District are wheelchair accessible including the location for the meetings by the Board of Directors;

The Board will make every attempt to accommodate those special needs as long as they are known seven days prior to the scheduled meeting time. The Chief Appraiser will be tasked to make all special arrangements possible such as a linguist or interpreter, to be present at the meeting.

COMPLAINT RESOLUTIONS

The Board will consider written complaints regarding issues the board has the authority to resolve at each meeting. Once a written complaint is received, a separate line item will be placed on the agenda of the next regularly scheduled meetings with the heading "Receive, consider and take action to resolve Written Complaints". The board will consider, take appropriate action and the board Secretary shall notify the complainant in writing of the status and final disposition of the complaint. In order for the Board to act, the written complaint must state explicitly the issue(s) involved in great detail, and have supporting documentation.

Board of Directors authority to resolve complaints extends to issues involving the Board of Directors, the Appraisal Review Board, or any of the following persons; a member of the Board of Directors, a member of the Appraisal Review Board, the Chief Appraiser, and any private person or firm who, by contract, performs governmental functions or services for the Appraisal District.

Correspondence should be addressed as follows and mailed:

Chairman of the Board of Directors
Fannin Central Appraisal District
831 W. State Hwy 56
Bonham, TX 75418

Complaints on district personnel, other than the chief appraiser, address as follows:

Tylene Gamble, Chief Appraiser
Fannin Central Appraisal District
831 W. State Hwy 56
Bonham, TX 75418

Dependent on the severity and/or subject of the complaint, the chief appraiser may forward to the Chairman, Board of Directors, Fannin Central Appraisal District.

LIMITATIONS ON COMPLAINTS

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

Examples include but are not limited to the following:

Determination of Appraised Value;

Unequal Appraisal;

Adding or deletion of property from the Appraisal Rolls;

Denial of exemption;

Qualification for 1-d-1 Agricultural, Timber, or Wildlife Appraisal;

Ownership determination;

SITUS determinations;

Or any other action that applies to the property tax liability.

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

OUTSIDE CONTRACTS

APPRAISAL FIRMS

As outlined in the Property Tax Code, the Chief Appraiser, with the approval of the Appraisal District Board of Directors may contract with an outside appraisal firm. This firm will be used to augment or assist in the appraisal of difficult, complex and high value properties and to support the Appraisal Districts staff appraisers.

The Chief Appraiser is authorized to negotiate the terms of the contract with the Appraisal firm subject to approval by the Board. The award of the contract for Appraisal Services is exempt from the competitive bidding requirements under Chapter 252, Local Government Code as a professional service.

LEGAL REPRESENTATION

The Board of Directors shall hire legal representation to ensure compliance with Federal, State and Local laws. The board may rely on the recommendation of the chief appraiser. Legal counsel will be available for board, through the chairman, chief appraiser and department directors questions for direction on all legal matters including application qualifications and all litigation.

INDEPENDENT AUDITOR

The board will annually select an independent certified public accountant or firm as the Appraisal District auditor for all the required financial records. The required audit will be performed annually and the report shall be made available to the public, as well as sent to each tax unit contributing to the appraisal district budget.

WILDLIFE MANAGEMENT

Pursuant to Property Tax Rules, Texas Administrative Code, Title 34. Public Finance, Part 1. Comptroller of Public Accounts, Chapter 9. Property Tax Administration, Subchapter G. Special Appraisal, the Board of Directors provides advice and consent to the Chief Appraiser, whom at the recommendation of the Agricultural Advisory Board, has determined the following:

All property owners seeking special appraisal under the rules of this subchapter must also comply with the Fannin Central Appraisal District's Agricultural/Wildlife Management Policy Guidelines as approved by the Agricultural Advisory Board.

Wildlife Use Regions

Fannin County is geographically situated in the Blackland Prairie Region identified in rule 9.2002.

Wildlife Management Plan

A Wildlife Management Plan must be submitted on the Texas Parks and Wildlife Department form by the property owner for each tract of land for which qualification for agricultural appraisal is sought based on wildlife management use.

Annual Report

The owner of each tract enrolled in wildlife management must file an annual report with the chief appraiser in order to continue receiving special appraisal under wildlife management.

Wildlife Use Requirement

Pursuant to rule 9.2005(c) (10), Blackland Prairie Region, set the Percent at 94% for land enrolled in wildlife management use.

Pursuant to rule 9.2005(d) (10), Blackland Prairie Region, set the Percent at 91% for land located in a wildlife management association.

Pursuant to rule 9.2005(e) (10), Blackland Prairie Region, set the Percent at 91% for land in an area designated by Texas Parks and Wildlife Department as habitat for endangered species, a threatened species, or a candidate species for listing as threatened or endangered.

Minimum Acreage Requirement

The minimum acreage requirement as determined by the Agricultural Advisory Board is 12.5 acres as an individual owner, or 16.6 acres as a Wildlife Organization, Partnership or Association for each individual tract. This policy shall be subject to review on a case by case basis.

This policy letter complies with the Texas Administrative Code requirements for providing advice and consent to the chief appraiser whom, at the recommendation of the Agricultural Advisory Board makes determinations on Wildlife use regions and requirements.

TAXING UNIT PAYMENT POLICY

APPRAISAL SERVICES

The Appraisal District performs appraisal services for 26 tax units that have properties located within Fannin County. The district's appraisal practice is established by statute, including the method of funding. The district does not levy a tax, nor is it under any one taxing unit's authority in order to prevent any political influence in the performance of the appraisal practice. Therefore, the method for funding the district is by levy allocation.

ALLOCATION

Taxing Units participating in the district are allocated a portion of the amount of the budget as prescribed by Section 6.06(d) of the Property Tax Code.

PAYMENT SCHEDULE

Section 6.06€ sets forth the payment schedule for appraisal services whereby each taxing unit shall pay its allocation in four equal payments to be made at the end of each calendar quarter, and the first payment shall be made before January 1 of the year the budget takes effect.

DELINQUENCY

Section 6.06€ states that a payment is delinquent if not paid on the date it is due. Delinquent payments incur a penalty of 5 percent of the amount of the payment and accrues interest at an annual rate of 10 percent.

WAIVER OF PENALTY and INTEREST

Section 6.06(k) grants the directors the authority to waive penalty and interest on a delinquent payment for good cause.

NOTIFICATION of TAX UNIT BUDGET ALLOCATION

Tax Units are notified of their estimated allocation before June 15 of each year in accordance with Section 6.06(a). Once the budget is adopted, tax units receive their budget allocation divided into four equal installments and their due dates. The district sends an invoice stating the payment amount and the amount if delinquent approximately 60 days prior to the due date. Invoices also inform tax units of the waiver for good cause provision. If a payment is delinquent, the district will notify the tax unit of the delinquency and attempt to secure payment.

WAIVER of PENALTY and INTERST CONSIDERATIONS

Requests for waiver of penalties and interest must be in writing and indicate a reason for the delinquency. The directors, as an action item on the agenda will address the request and apply the following considerations:

- Official Notice – The board may take official notice of events that may contribute to the delinquency.

- Payment History – The board may consider the payment history of a tax unit.

- Good Cause – Generally, good cause means a circumstance that is outside the control of the tax unit. However, the directors at their discretion, may consider extenuating circumstances.

Taxing units will be notified in writing of the decision by the Board of Directors. The decision is final and any payment remaining is due immediately.

ASSESSMENT and COLLECTION SERVICE

The assessment and collection services are provided to tax units by contractual agreement. Currently the appraisal district provides assessment and collection functions to 21 participating tax units. Payment schedules are specified in agreed contracts. Current assessment and collection contracts were initiated in 2007 and automatically renew annually. Contracts should be reviewed at a minimum of every 3 years.

Allocation notification process is similar to the appraisal services except payments are semi-annual and not quarterly. Current contracts do not address late payments.

OPEN CARRY or CONCEALED CARRY FIREARMS

It is the policy of the Board of Directors to enforce the ban on open carry and concealed carry of firearms into the meeting room during the periods of time where there are meetings conducted in accordance with the Open Meetings Act. These meetings include; meetings of the Appraisal District Board of Directors, meetings and hearings conducted by the Appraisal Review Board. Meetings agendas must be posted at the call of the Chief Appraiser of the Agricultural Advisory Board.

Meeting agendas must be posted at the public entrances to the appraisal district and conform to the Open Meetings Act for posting requirements. Conspicuous signs conforming to Sections 30.06 and 30.07 of the Penal Code will be posted at the entrance to the appraisal district facility during the time a posted meeting is conducted. Signs will be removed immediately following the adjournment of a posted meeting. If a person is observed carrying a firearm into the meeting that has been posted as an open meeting and the signs (30.06 & 30.07) they will be asked to take the firearm out of the meeting. If the possessor fails to depart, law enforcement will be summoned.