

BASTROP CENTRAL APPRAISAL DISTRICT

BOARD OF DIRECTORS

POLICY MANUAL

ADOPTED
09/16/2010

REVISED
3/24/2022

FOREWARD

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

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

Our mission is to serve the citizens and taxing units of Bastrop County through the lawful, fair, and equitable appraisal of property resulting in an accurate and complete appraisal roll whereby efficient appraisal services will be performed on behalf of participating taxing units in a professional and courteous manner.

We expect excellence in the services we provide, and recognize that excellence is achieved through individual and team effort on the part of well-trained, motivated personnel. Accordingly, we are committed to creating and maintaining a work environment that provides and supports innovation and change as essential to effective performance in a constantly changing society.

This Board of Directors Policy Manual supplements the Appraisal District Director's Manual ("Director's Manual") published by the Texas Comptroller of Public Accounts. The Director's Manual is a comprehensive reference guide that explains constitutional requirements, state laws and rules that govern the conduct of not only appraisal district boards of directors but also the appraisal districts. The scope of this manual is much narrower. It brings together certain written policies that state law specifically requires and summary descriptions of how the board of directors fulfills other statutory requirements about which detailed written policies are not required. 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.

The board of directors governs Bastrop Central Appraisal District. The board's primary duties are to select the chief appraiser, to adopt the annual budget, appoint members to Bastrop County Appraisal Review Board, and to ensure that the district follows policies and procedures set by law. The board does not appraise property or make decisions that affect the appraisal records for particular properties.

BOD-001 **COMPOSITION OF THE BOARD OF DIRECTORS**

BOD-001.01 **Selection**

The board of directors has six members. Five voting members are appointed by the taxing units. If the Bastrop County Tax Assessor-Collector is not appointed by the taxing units as a voting member, he or she serves as a sixth, non-voting member of the Board.

The board of directors has not made any of the changes in board membership, selection, or recall that are permitted by the Tax Code.

BOD-001.02 **Term**

Members of the board serve two-year terms beginning on January 1 of even-numbered years. An exception occurs for the Tax Assessor-Collector who serves by statute with no term limitations.

BOD-001.03 **Officers of the Board**

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

The duties of the Chairman 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 duties of the Secretary include:

- Presiding at meetings if the chairman is absent.
- Along with the chairman, signing all legal instruments requiring board signature.
- Performing other duties as required by statute and functions as designated by the board.

If both the chairman and secretary are absent from a meeting, the remaining members select by majority vote a temporary presiding officer. The senior board member presides for the purpose of opening the meeting and conducting that vote.

The Bastrop County Tax Assessor-Collector serving as a non-voting member may serve as chairman, secretary, or temporary presiding officer.

The presiding officer, other than the Bastrop County Tax Assessor-Collector serving as a non-voting member, may vote on any motion.

BOD-001.04 Compensation

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

BOD-002 OPERATION OF THE BOARD OF DIRECTORS

BOD-002.01 Meeting Schedule and Format

The board shall meet at least once a quarter. Meetings are held at the District offices at 212 Jackson Street Bastrop, Texas. 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 majority of the members of the board constitutes a quorum. The Bastrop County Tax Assessor-Collector serving as a non-voting member is counted in determining the presence of a quorum.

The chairman may call special meetings or emergency meetings. During any meeting, the board may vote to call a special or emergency meeting.

The chief appraiser prepares agenda packets and meeting notices on behalf of the board. The chief appraiser normally delivers the agenda for the next meeting, supporting information, and the minutes of the last meeting to each member in a timely manner before each regular meeting by email. 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 permitted by law. The first order of business at a meeting is approval of the minutes of the preceding meeting. The chairman and the secretary sign the minutes when approved. The chief appraiser prepares and keeps the official minutes on behalf of the Board.

BOD-002.02 Public Access to Board Meetings

Bastrop Central Appraisal District board of directors shall conduct all meetings in accordance with the Texas Open Meetings Act. The board shall also provide regular opportunities for the public to speak to the board on issues under the board's jurisdiction.

The agenda for each regularly scheduled meeting of the board shall include an agenda item for public comments. At each such meeting, the chairman shall announce that anyone wishing to address the board on issues under the board's jurisdiction may do so. The chairman shall allow each speaker five 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.

If a person who does not speak English or a person who communicates by American Sign Language notifies the Taxpayer Liaison Officer in writing at least five 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 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 to 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.

BOD-002.03 Resolving Complaints

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

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

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.

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 authority of Section 41.07, 41.47, and Section 25.25, respectively.

Written complaints received by the board are forwarded to the board chairman. The agenda for each regularly scheduled meeting of the board 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 resolution of all complaints filed.

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

BOD-002.04 Authority of the Board

The board of directors establishes general policies in conformity with the requirements of state law. The board may exercise its authority only by majority vote with a quorum present in a properly posted meeting. An individual member may not bind the board by any statement or action.

BOD-003 STATUTORY RESPONSIBILITIES OF THE BOARD

BOD-003.01 Establishment of an Appraisal Office

The administrative offices of Bastrop Central Appraisal District are located at 212 Jackson Street, in Bastrop, Texas. The board may lease additional office spaces as needed.

The district's normal 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 related to the establishment of appraisal district offices. (Section 6.05, Property Tax Code)

BOD-003.02 Appointment of Chief Appraiser

The chief appraiser is appointed by the board and serves as the appraisal district's chief administrative officer, implementing 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 in accordance with procedures as 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 qualifications for the chief appraiser are determined by the board and set forth in the document, "Chief Appraiser Qualifications" ([Appendix C](#)). The chief appraiser is expected to competently and effectively perform his or her duties. ([Appendix D](#)).

The chief appraiser serves at the pleasure of the board of directors. The board evaluates the chief appraiser annually in September of the following year of review, or as soon thereafter as practicable.

BOD-003.03 Approval of 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 by law.

Once the board adopts a budget, expenditures in excess of the total budget require budget amendment in the manner provided by Section 6.06 of the Tax Code. Fund transfers that do not increase the total amount of the budget are not considered budget amendments. The board approves transfers of unencumbered balances between accounts in amounts exceeding \$5,000. The board has authorized the chief appraiser to transfer unencumbered balances between accounts in amounts of \$5,000 or below. (Section 6.06, Property Tax Code). However, all requests are brought to the Board of Directors for approval.

BOD-003.04 Annual Financial Audit

The board contracts for an annual audit by an independent certified public accountant. The board sends out requests for proposals for auditors every three years. The board may keep an auditor for an additional two-year period. The chief appraiser delivers copies of the audit report to the presiding officers of the county, cities, schools, and districts participating in the district. (Section 6.063, Property Tax Code)

BOD-003.05 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 the handling of 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. (Section 6.09, Property Tax Code)

The Appraisal District shall deposit its funds with its depository bank vendor in accounts insured by the Federal Deposit Insurance Corporation. In the event that the District has more money than can be insured by the FDIC, the District shall invest that money in accordance with the approved investment tools of TEX. GOV'T CODE § 22.56.009 *et seq.*

BOD-003.06 Competitive Bidding Requirements

The district is subject to the same requirements and has the same purchasing and contracting authority as a municipality under Chapter 252, Local Government Code. (Section 6.11, Property Tax Code)

BOD-003.07 Appointment of Appraisal Review Board

Pursuant to legislation that amends Property Tax Code Section 6.052, 6.41, and 6.412 and the Government Code section 411.1296

The appraisal review board members in every county will be appointed by the county's local administrative district judge.

The local administrative district judge shall select a chairman and a secretary from among the members of the ARB. (Section 6.42(a), Property Tax Code)

BOD-003.08 Appraisal Contracts

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

BOD-003.09 Periodic Reappraisal

The Bastrop Central Appraisal District performs a comprehensive reappraisal of all property within the district on a two-year basis as outlined in the board of directors' Biennial Reappraisal Plan.

In addition, the appraisal district reviews market factors of all real and personal property categories on an annual basis and adjust property values as deemed necessary to update and maintain current market values. The appraisal district exercises due diligence at all times to ensuring equal and uniform taxation in accordance with Article VIII, Section I of the Texas Constitution.

(Section 25.18, Property Tax Code)

BOD-003.10 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. Each member must have been a resident for at least five years of the District. 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 the call of the chief appraiser at least once a year and shall advise the Chief Appraiser on agricultural use and open space use of land.

BOD-003.12 Taxpayer Liaison Officer

The board of directors appoint a taxpayer liaison officer who shall serve at the pleasure of the board. 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).

BOD-003.11 Conflicts Disclosure

Each member of the board of directors shall disclose any conflicts pursuant 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 \$250.00 in the preceding twelve-month period. Such disclosure shall be filed with a secretary of the board not later than the second business day on which the member becomes aware of the potential conflict. The Disclosure Statement shall comply with the provisions of TEX. LOC. GOV'T CODE § 176.004.

The requirements of this section shall also apply to the Chief Appraiser.

BOD-004 OTHER BOARD DUTIES

BOD-004.01 Reports from Chief Appraiser

The board of directors will require and evaluate reports from the chief appraiser concerning the operations and financial status of the district.

BOD-004.02 General Operational Policies

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

BOD-004.03 District Legal Counsel

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

BOD-004.04 Purchasing Authority

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

Before the district may enter into a contract that requires an expenditure of more than \$50,000 the district must first comply with the competitive sealed bidding requirements as prescribed by Chapter 252 of the Local Government Code (LGC). In addition, the district must use the reverse auction procedure, as defined

by Section 2155.062(d), Government Code, for purchasing; or comply with a method described by Chapter 252, Local Government Code.

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

The board of directors shall approve all contracts to which the district is a party. The board of directors shall approve settlement of lawsuits involving value reductions of \$50,000,000.00 or greater, resulting in tax refunds of \$100,000.00 or more, or payment of attorney fees of \$20,000.00 or more.

BOD-004.05 Policies of Appraisal District

- The board has authority over appraisal policy through the following duties and authority: Duty to develop biennially a written plan for periodic reappraisal.
- Duty to adopt an operating budget to reflect the board's decisions on handling appraisals.
- Authority to contract with another CAD or with a taxing unit in the CAD to perform the duties of the appraisal district's office; and
- Authority to approve the chief appraiser to contract with private appraisal firms to perform appraisal services.

BOD-004.06 Other Duties

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

BOD-004.07 Indemnification of employees

In the event that 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 for the appraisal district's rules or policies. The total amount of indemnification provided by the appraisal district shall not exceed \$1,000 for each occurrence.

BOD-004.08 Disposition of Assets and Authority

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

- 1) Sell assets via publicly advertised open bid process or public online auction;
Or
- 2) Offer property as a trade-in for new property of the same general type if deemed in the best interest of the district;
Or

- 3) Donate assets to one of Bastrop Central Appraisal District's taxing entities or a 501(c)(3) organization;
Or
- 4) 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.

APPENDICES

APPENDIX A

INSTRUCTIONS FOR FILING A COMPLAINT

(Modified in part from Taxpayers' Rights, Remedies, & Responsibilities as published by the Texas Comptroller of Public Accounts)

If you have a complaint concerning the appraisal district and its operations, with the exception of the valuations and exemptions which fall under the jurisdiction of the Appraisal Review Board (ARB), you may file your complaint with the taxpayer liaison officer . If the complaint is about the chief appraiser, the complaint is forwarded to the board chairman.

In order to file a complaint, the following procedures should be followed:

1. The complaint must be in writing and must adequately describe the specific facts which give rise to the complaint.
2. 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. 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.
3. The taxpayer must give the taxpayer liaison officer adequate time to research the complaint and attempt to resolve the situation. If the complaint must be presented to the board, adequate time must be allowed in order for the district to call a meeting and comply with the posting requirements of the Open Meetings Act.
4. A taxpayer must further outline to the taxpayer liaison officer any special assistance or arrangements that will be required in order 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 development disability. The services must be requested at least five (5) working days in advance of 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 lieu of the written complaint. Hearing impaired persons who TTY or TDD may call (512) 303-1930.

6. While a complaint is under investigation, the taxpayer liaison officer shall report on the status of the complaint 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 the status on behalf of the board.

APPENDIX A (cont'd)

INSTRUCTIONS FOR FILING A COMPLAINT

7. Complaints against the Chief Appraiser are to be placed on the agenda as an action item at the next meeting of the board.

Please remember, 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 jurisdiction of the board of directors. Property valuations and exemption issues must be protested to the Appraisal Review Board pursuant to Section 41.41, Texas Tax Code.

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.

I. Preliminary Selection Activities:

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

II. Selection Activities:

- A. 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:
 - 1. 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))
 - 2. Invitation letters to qualified candidates in and around the state.
 - 3. Letters to Human Resource departments of selected appraisal districts.
 - 4. Other methods deemed appropriate by the board of directors.

APPENDIX B (cont'd)

CHIEF APPRAISER SELECTION PROCEDURE

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

III. Post-Selection Activities:

- A. Discuss terms of employment agreement and/or contract with selected candidate.
 - 1. Probationary period and beginning salary.
 - 2. Benefit Package.
 - 3. Other matters deemed appropriate by the board of directors.
- B. Review job criteria, standards, and methods of evaluation. Modification may be made as needed.
- C. Assist the new Chief Appraiser in his/her position.
 - 1. Formal letter of announcement from board of directors to appraisal district staff.
 - 2. Announce to public by publication in area newspaper.
 - 3. Introduction to community leaders.
 - 4. Any other action deemed appropriate by the board of directors.

APPENDIX C

CHIEF APPRAISER QUALIFICATIONS

- Obtained a bachelor's or associates degree from 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 difficult 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 or a MAI with the American Institute of Real Estate Appraisers
- 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 as 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 (Appraisal of Property)

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

SCOPE OF DUTIES: This is a technical and supervisory position involving responsibility for the administration of the Bastrop Central Appraisal District real and personal property appraisal system. Supervision is exercised over the work of 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.
- List and maintain current and past records of ownership, deed changes, sales prices, and other vital information pertaining to mass appraisal process as required by law.
- 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.
- Keep abreast of appraisal procedures, market trends, and construction costs and make such 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 the settlement or judicial appeals of protested properties. Maintain good working relationship.
- Establish priorities and provide general guidance to the district's mineral and industrial property valuation firm. Maintain good working relationship.

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 communication 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.

The issue has been discussed as an impediment to a board member filing a normal appeal of his or her property and thereby, not allowing a board member to have the same rights as other members of the community.

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

1. Board member will file a protest in a normal way by completing a protest form or indicating through a written correspondence his or her dissatisfaction with the value proposed.
2. The chief appraiser will not discuss in any way the value of the property with any member of the staff or the board member.
3. The board member's appeal will be afforded the same process as all other taxpayers. They may choose to have an informal discussion of value with a staff member assigned to their area or they may appeal directly to the Appraisal Review Board.
4. If an informal agreement is made with the staff person and 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 in the same way that any other taxpayer is scheduled before the ARB and a full hearing is conducted.
5. At the next meeting of the Board of Directors, a summary of the appeal is provided to the Board as an informational item only.

APPENDIX F

BASTROP CAD CAPITALIZATION POLICY

In governmental accounting, an expenditure is considered to be 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.

Effective May 23, 2013, the Bastrop Central Appraisal District Board of Directors establishes the following capitalization policy:

If an expense is a capital expenditure and exceeds \$1,000 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 \$1,000, the cost of the asset will be expensed fully in the year of purchase.

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 prior to the meeting at which official action is to be taken.

DULY PASSED AND APPROVED THIS 24th DAY OF MARCH, 2022.

ATTEST:

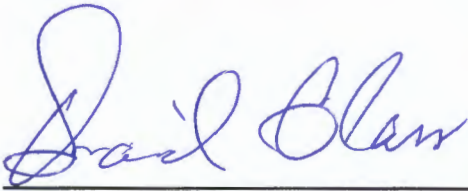
**BASTROP CENTRAL APPRAISAL DISTRICT
BOARD OF DIRECTORS**

By: _____



Chairman of the Board

By: _____



Member of the Board