

STEPHENS COUNTY APPRAISAL DISTRICT



October 30, 2023

RE: Board Appointments

It is time for the tax units of Stephens County to appoint members to the Stephens County Appraisal District's Board of Directors (SCAD) (BoD). As the election administrator for this process, I am notifying you of the timetable and process.

In 2021, the SCAD updated the Policies and Procedures to allow entities to appoint board members based on the following timetable and positions.

<u>Taxing Entity</u>	<u>Member</u>	<u>Current Member</u>	<u>Timing (Installment Year)</u>
<i>City of Breckenridge</i>	<i>1 Member</i>	<i>Rob Durham</i>	<i>Jan 1 of Even Years</i>
<i>Breckenridge ISD</i>	<i>1 Member</i>	<i>Roy Russell</i>	<i>Jan 1 of Even Years</i>
<i>Stephens County</i>	<i>1 Member</i>	<i>Jerry Toland</i>	<i>Jan 1 of Odd Years</i>
<i>Breckenridge ISD</i>	<i>1 Member</i>	<i>Parker Wylie</i>	<i>Jan 1 of Odd Years</i>
<i>Stephens Memorial Hospital</i>	<i>1 Member</i>	<i>Ted Goldsmith</i>	<i>Jan 1 of Odd Years</i>

The City of Breckenridge and Breckenridge ISD will make one appointment each to initiate January 1, 2024. The unit has the right to nominate and appoint through resolution (example attached) using a process determined by the unit. The members of the current Board are not automatically nominated or reappointed.

The appointment must be done by resolution of the tax unit in an open meeting prior to November 15, 2023. The resolution should be returned to the chief appraiser once it is passed by the entity. The successful board members will be announced at the December Board meeting and will be sworn in at the first meeting in 2024.

I have attached portions of the Board Policy and Procedure Manual discussing the responsibilities of the Board and eligibility for appointment and an example resolution for your use. Should you have any questions, please feel free to contact me.

Sincerely,

William W. Thompson
Chief Appraiser in Training

FUNCTIONS OF THE BOARD OF DIRECTORS

The Board has authority and required duties under the Texas Property Tax Code, specifically governance over the District, while other duties and authority maybe provided elsewhere in statute.

The following is a nonexclusive list of the primary responsibilities of the Board:

1. Hire and annually review the chief appraiser
2. Structure the appointment or election of Board members and officers
3. Hold regular Board meetings to conduct the business of the Board
4. Solicit, negotiate, and enter contracts with other appraisal offices, taxing units or private firms to perform appraisal functions
5. Adopt annual operation budget and annual financing by the taxing units per guidelines set out in the Code
6. Structure and appoint members of the Appraisal Review Board
7. Structure and appoint members of the Agricultural Advisory Board
8. Purchase or lease real property to establish the appraisal district office
9. Ensuring preparation of an annual audit
10. Governance over the district in any other manner required by law

The Board is required to complete a training course on the Public Information Act and the Open Meetings Act, not later than the 90th day after taking the oath of office.

The Board 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, it is a criminal offense for a member of the Board to communicate with the chief appraiser directly or indirectly on any matter relating to the appraisal of property, except in open session with an agenda item (Section 6.15, Property Tax Code).

Board members will not be compensated for service but are entitled to reimbursement for actual or necessary expenses incurred in the performance of their duties as provided by the budget adopted by the Board (Texas Property Tax Code, Section 6.04(c)).

Eligibility

1. Must be a current resident of the District
2. Must have resided in the District for at least two years immediately preceding the date the individual takes office
3. May be a member on the governing body of a taxing unit
4. An employee of a taxing unit that participates in the District is not eligible to serve on the Board unless the individual is also a member of the governing body or an elected official of a taxing unit that participates in the District

An individual is ineligible to serve on the Board and is disqualified from employment as Chief Appraiser if the individual:

1. Is related within the second degree by consanguinity or affinity, as determined under Chapter 573, Government Code, to an individual who is engaged in the business of appraising property for compensation for use in proceedings under this title or of representing property owners for compensation in proceedings under this title in the appraisal district
2. Owns property on which delinquent taxes have been owed to a taxing unit for more than 60 days after the date the individual knew or should have known of the delinquency unless:
 - a. The delinquent taxes and any penalties and interest are being paid under an installment payment agreement under Section 33.02; or
 - b. A suit to collect the delinquent taxes is deferred or abated under Section 33.06 or 33.065.
3. The individual has engaged in the business of appraising property for compensation for use in proceedings under this title or of representing property owners for compensation in proceedings under this title in the appraisal district at any time during the preceding three years