

Burleson County Appraisal District

Board of Directors

Policy Manual



Revised February 18, 2025

BURLESON COUNTY APPRAISAL DISTRICT

The Burleson County Appraisal District is a political subdivision of the State of Texas established pursuant to Subchapter A of the Property Tax Code. The appraisal district's primary responsibility is to appraise property in the district for ad valorem tax purposes of each taxing unit that imposes ad valorem taxes on property in the district.

The appraisal district's boundaries are the same as the Burleson County boundaries.

The costs of appraisal district operations are shared by the various taxing entities participating in the district. Each entity's allocation is based on its tax levy relative to the total levy of all the participating taxing entities. Unless the governing body of a unit and the Chief Appraiser agree to a different method of payment, each taxing unit shall pay its allocation in four equal payments to be made at the first of each calendar quarter. For good cause shown, the Board of Directors may waive the penalty and interest on a delinquent payment.

OFFICERS OF THE BOARD

The officers of the Board shall consist of a Chairman, Vice Chairman and Secretary who shall be selected by majority vote at the first regular meeting of each year. In the event of a vacancy of office, the office is filled at the first regular meeting following the vacancy.

The duties of the Chairman shall include:

- Presiding at Board meetings
- Appointing committee members unless otherwise instructed by the Board
- Signing all legal instruments requiring Board signature
- Performing legal duties as required by state statute
- Any other functions as designated by the Board of Directors

The Chairman shall vote on any matter coming before the Board of Directors except as prohibited by statute.

The duties of the Vice Chairman shall include:

- Presiding at Board meetings in the absence of the Chairman
- In the absence of the Chairman, signing of all legal instruments requiring Board signature
- Any other functions as designated by the Board of Directors

The duties of the Secretary shall include:

- Presiding at Board meetings in the absence of both the Chairman and the Vice Chairman
- Meeting statutory notice requirements, i.e., delivering written notice to the presiding officer of the governing body of each taxing entity participating in the district of the date, time and place for the public hearing to consider the district budget and the reappraisal plan (biennially).

ETHICS POLICY

It is the policy of the Burleson County Appraisal District that the officers and employees of the district shall be independent, impartial, and responsible to the property owners of the Burleson County Appraisal District; that public office or employment is not used for personal gain; and that state laws applicable to the conduct

of public officials are observed. Policies and procedures of the appraisal district are adopted in affirmation of these goals.

STANDARDS OF CONDUCT

A member of the Board of Directors or Appraisal Review Board or an employee of the district shall not in his official capacity transact any business with any person, business entity or property in which he has a substantial interest.

Interest in Certain Contracts Prohibited (Section 6.036 of the Property Tax Code)

Subsection (a) states; An individual is not eligible to be appointed to or to serve on the Board of Directors of an appraisal district if the individual or a business entity in which the individual has a substantial interest is a party to a contract with:

- (1) the appraisal district; or
- (2) a taxing unit that participates in the appraisal district, if the contract relates to the performance of an activity governed by this title.

(b) An appraisal district may not enter into a contract with a member of the Board of Directors of the appraisal district or with a business entity in which a member of the board has a substantial interest.

(c) A taxing unit may not enter into a contract relating to the performance of an activity governed by this title with a member of the Board of Directors of an appraisal district in which the taxing unit participates or with a business entity in which a member of the board has a substantial interest.

(d) For purposes of this section, an individual has a substantial interest in a business entity if:

- (1) the combined ownership of the individual and the individual's spouse is at least 10 percent of the voting stock or shares of the business entity; or
- (2) the individual or the individual's spouse is a partner, limited partner, or officer of the business entity.

(e) In this section, "business entity" means a sole proprietorship, partnership, firm, corporation, holding company, joint-stock company, receivership, trust, or other entity recognized by law.

(f) This section does not limit the application of any other law, including the common law relating to conflicts of interest, to an appraisal district director.

Section 176.003 of the Local Government Code states; (a) a local government officer shall file a conflicts disclosure statement if:

- (1) the person enters a contract with the local government entity, or the local governmental entity is considering entering into a contract with the person; and
- (2) the person:

- (A) has an employment or other business relationship with the local government officer or family member of the officer that results in the officer or family member receiving taxable income, other than investment income, that exceeds \$2,500 during the 12-month period preceding the date that the officer becomes aware that a contract has been executed or the local governmental entity is considering entering into a contract with the person.
- (B) A member or employee shall not accept or solicit any gift or favor that might reasonably tend to influence that individual in the discharge of his official duties or that the member or employee knows, or should know, has been offered with the intent to influence or reward official conduct.

A member or employee shall not use his official position with Burleson County Appraisal District to secure a special privilege, consideration, or exemption for him/herself or others, or to secure confidential information for any purpose other than official responsibilities.

A member shall not communicate with the Chief Appraiser on any matter relating to property appraisal except in an open meeting or in a closed meeting regarding pending litigation. 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 communication made in connection with the certification, correction or collection of an account. (Section 6.15(c) of the Texas Property Tax Code)

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 proceed to the Appraisal Review Board for any properties under protest that they own or represent.

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

A member of the Board of Directors commits a Class A misdemeanor offense if the person communicates with the local administrative judge regarding the appointment of ARB members.

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

CONFLICT OF INTEREST

A member or employee shall not engage in any activity or employment outside of the appraisal office if such engagement adversely affects his or her impartiality in the execution of his or her official duties or adversely affects the performance of his or her official duties.

A member or employee shall not serve as a tax agent or appraiser for any party; by serving that party for any form of compensation or any benefit through the collection of data, appraisal of property, presentations, arguments, appearances or other exercise of influence in the property tax system, unless such service does

not involve properties in the purview of the appraisal district. An individual shall not serve as a member if they have represented taxpayers for compensation during the preceding three years.

Disclosure of conflicts of interest should be made within seven days of becoming aware of the conflict. A conflict statement must be filed.

COMPLIANCE

A 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 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. (Section 6.41(f) of the Property Tax Code)

An employee who violates any requirement of this policy shall be subject to review and action by the Chief Appraiser.

ELECTRONIC MAIL POLICY / OPEN RECORDS REQUESTS

As public officials, Board members are subject to the Texas Public Information Act, Chapter 552, Government Code. This law generally allows citizens to request and receive copies of public information upon request.

The definition of "public information" includes the use of electronic devices and cellular phones by public employees and officials in the transaction of official business. The act does not distinguish between personal or employer-issued devices or email accounts but rather focuses on the nature of the communication or document. If the information was created, transmitted, received or maintained in connection with the transaction of official business of the governmental body, the information constitutes public information subject to the disclosure under the Act. Gov't Code 552.003(2-a). The fee for copies and services will be assessed as outlined by the state and approved by the Board. The Board adopted resolution 2025-05, adopting a policy for costs incurred to respond to PIR's that require large amounts of personnel time.

Board members are considered "temporary custodians" for public information that they receive, create, or keep on private devices or in private email accounts. If a person files a public information request for such information, a member must provide it to the District upon request. Additionally, the public information act requires public information held in a private account or on a private device must either be backed up or a copy must be provided to the District for retention. Members who are officials of taxing units and have official email accounts through those units may use those email accounts for public business as well.

It shall be the policy of the Board of Directors to carbon copy at least one other Board of Directors member when emailed items of substance or related to a Board of Directors agenda item. The Chief Appraiser, at any time, can forward correspondence to other Board of Directors members.

POLICY STATEMENT ON PERIODICAL REAPPRAISALS

It is the policy of Burleson County Appraisal District to reappraise all real property in the district every year. The Chief Appraiser is to establish a comprehensive program for the conduct of all appraisal activities that will meet the requirements of this policy. The Chief Appraiser will keep the Board informed on the progress of appraisal activities.

The Board of Directors shall approve biennially (in even numbered years), by September 15th a written plan for the periodic reappraisal of all property within the boundaries of the appraisal district. A meeting notice shall be posted and a public hearing held with notice to the taxing units.

BOARD OF DIRECTOR TRAINING REQUIREMENTS

All members of the Board of Directors shall complete an open meeting and public information training course of not less than one hour.

ACCESS TO THE DISABLED

In accordance with the Elimination of Architectural Barriers Act of Texas, the appraisal district building is architecturally designed to allow access by physically handicapped citizens. Citizens in need of assistance in attending meetings of the Board of Directors or the Appraisal Review Board are encouraged to contact our office in advance of their presentation so that they may be assisted.

BOARD OF DIRECTORS

The Burleson County Appraisal District is governed by a Board of six Directors. An ex officio Board member cannot vote. He or she should not make or second motions. A tax assessor-collector who serves as a nonvoting member is eligible to serve as a Board officer; this individual can conduct the meeting and may serve on committees.

Eligibility

To be eligible to serve on the Board, an individual must be a resident of the district and must have resided in the district for at least two years immediately preceding the date of appointment.

Section 6.035 of the Property Tax Code states an individual is ineligible to serve on an appraisal district Board of Directors if the individual 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; or
- (b) A suit to collect the delinquent taxes is deferred or abated

An employee of a taxing entity participating in the appraisal district is not eligible to serve unless the individual is also a member of the governing body or an elected official of a taxing entity participating in the district.

Section 6.035 of the Property Tax Code, effective September 1, 1989, bars a Board member from serving if the member is related to a person who operates for compensation as a tax agent or a property tax appraiser in the appraisal district.

Section 6.036 of the Property Tax Code, effective September 1, 1989, bars a person from serving on the Board if they contract with the appraisal district, or if they contract on a tax related matter with a taxing entity served by the appraisal district, or if they have a substantial interest in a business that contracts with the appraisal district or a taxing entity served by the appraisal district.

Persons who appraise property for compensation for use in property tax proceedings or tax agents who represent owners for compensation are ineligible to serve on the appraisal district Board until the expiration of three (3) years after such activity.

Term of Office

The composition of the Board was adopted on August 11, 2015. Members of the Board of Directors will serve two-year staggering terms per Section 6.034 of the Property Tax Code. Three (3) members shall be appointed to a two-year term to begin January 1 of odd-numbered years and continue until December 31 of even-numbered years. Three (3) members shall be appointed to serve a two-year term to begin January 1 of even-numbered years and continue until December 31 of odd-numbered years. The county tax assessor/collector shall serve as a non-voting member, if not appointed by the taxing units as a voting member and may serve as an officer of the Board.

Selection

The Board of Directors is appointed in the following manner:

- Caldwell Independent School District shall appoint two (2) Directors, on in the even number years and one in the odd numbered years;
- Burleson County shall appoint one (1) Director in the even numbered years;
- Snook Independent School District shall appoint one (1) Director in the odd numbered years;
- Somerville Independent School District shall appoint one (1) Director in the even numbered years;
- The Cities of Caldwell, Snook and Somerville shall jointly appoint one (1) Director in the odd numbered years.

Vacancies on the Board

Section 6.034 of the Property Tax Code provides that in the event of a vacancy on the Board of Directors, the vacancy shall be filled by appointment by resolution of the governing body of the taxing unit that nominated the person whose departure from the board caused the vacancy per Section 6.034 of the Property Tax Code.

Compensation and Reimbursement

Members of the Board may not receive compensation for service on the Board but are entitled to reimbursement for reasonable and necessary expenses incurred in the performance of their duties as provided by the budget adopted by the Board. Board members who incur expenses doing appraisal district business must complete an expense report. Any qualifying mileage incurred during appraisal district business other than regularly scheduled Board meetings will be reimbursed by the Burleson County Appraisal District at the current IRS mileage rate.

Meetings

All meetings of the Board typically are held at the Burleson County Appraisal District located at 111 East Fawn Street, Caldwell, Texas, unless a different location is designated by Board action and in the notice of meeting. Meetings shall start promptly at the appointed time or as soon thereafter as a quorum is present.

Notices of meetings shall be posted as required by law. No business shall be transacted at the meeting except for which the meeting is called, and the Board should only speak on items that are listed on the agenda during that agenda item.

If Board members wish to include items for discussion at a Board meeting, they should use the following procedure:

Contact, by email, the Board Chairman, the Chief Appraiser, and the Director of Operations. This contact needs to be made 24 hours prior to the 72-hour required notice of meeting posting to request that an item be placed on the Board agenda.

In the event of urgent public necessity, it is sufficient if the Board agenda is posted for at least one hour before the meeting is convened.

A majority of the members of the Board shall constitute a quorum for the transaction of official business. A quorum of the Board of Directors members must be physically present at the meeting.

An information packet outlining the agenda and providing supporting documents shall be prepared by the Chief Appraiser or a designated employee and shall be provided to the members prior to each regular Board meeting. The packet shall include the minutes of the previous meeting.

The minutes of the preceding meeting shall be approved by the Board.

The official minutes of all meetings shall be held by the Chief Appraiser.

Citizen Communications

The agenda for the order of business for all regular meetings shall include an item to allow for communications from citizens on any issue within the authority of the Board. An individual speaking during public comment portion of the meeting shall be limited to three (3) minutes. The Chairman may waive the limit at his/her discretion.

Citizens who do not speak English will be given twice the length of time, six (6) minutes, for public comment. Citizens who do not speak English or are hearing impaired are encouraged to contact our office in advance of their presentation so that arrangements can be made to provide a professional interpreter. The Director of Operations shall respond to all requests for a professional interpreter if time permits. When time does not permit the scheduling and attendance of an interpreter, the Director of Operations will make every effort to fully assist the citizen to properly convey his or her communication to the Board.

Disposal of Documents / Record Retention

1. Chief Appraiser Performance Evaluation
 - a. Performance Evaluation
 - i. Prepared composite performance evaluation for the Chief Appraiser shall be retained until superseded, plus two years, in accordance with the District's Record Control Schedules.
 - b. Board Members' Personal Notes
 - i. All Board members' personal notes and group discussion composite notes used to prepare the Chief Appraiser's annual performance evaluation will be shredded upon approval of composite performance evaluation and upon approval of the District's Local Record Retention Schedule amendment by the Texas State Library and Archives Commission.
 1. The Chief Appraiser's assistant or his/her designated representative will provide for the collection of Board members' personal notes and group discussion composite notes immediately following completion of composite annual performance evaluation and shall shred them immediately upon approval and acceptance of the District's Local Record

Retention Schedule amendment by the Texas State Library and Archives
Commission.

2. Board members' Personal Notes Regarding Appraisal District Business

- a. Notes created by Board members prior to, or during meetings for personal use will be collected at the next Board meeting following formal approval of the Board meeting minutes. The Chief Appraiser's assistant or his/her designated representative will provide for the shredding of the Board members' personal notes immediately following their collection or as soon as practicable.

Litigation Arising from Performance of Official Duties

This provision is applicable to the following personnel associated with the Burleson County Appraisal District:

Members of the Appraisal District Board of Directors

Members of the Appraisal Review Board

The Chief Appraiser

All employees of the District, including temporary or part-time employees

Should any of the above personnel involuntarily become a Defendant in any civil or criminal litigation brought against them pursuant to the performance of their official duties, whether current or former personnel, it shall be the policy of the Burleson County Appraisal District to assume liability for, and to pay each affected person's attorneys' fees incurred in defending said litigation, but only to the extent the accused person or conduct is not covered by insurance. These attorneys' fees shall be determined and paid pursuant to the District's policy for paying attorneys' fees generally.

It shall further be the policy of the District that immediately upon being notified that litigation has been instigated against a District representative, the Chief Appraiser shall inform all insurance carriers of the situation and determine as soon as possible:

1. Whether coverage exists;
2. Whether the coverage includes both potential damages and attorneys' fees;
3. Whether a deductible amount must be incurred before coverage will lie, and if so, how much; and
4. The limits of coverage.

If it is determined that insurance coverage does not exist in full or in part, or is denied entirely, the selection of the attorney who will defend affected personnel shall be left wholly to discretion of the Appraisal District Board of Directors.

In addition, should any judgment for money damages be finally rendered against any of the above personnel because of said litigation brought against them pursuant to the performance of their official duties, it shall be the policy of the Burleson County Appraisal District to assume liability for, and to pay all judgment amounts rendered against the affected person(s) which are not covered by insurance.

Authority and Functions

The Board of Directors shall establish general policies in keeping with the requirements of state law. Members of the Board shall have authority only when acting as a Board legally in session. The Board shall not

be bound in any way by any statement or action on the part of any individual member except when such statement or action is in pursuance of specific instructions of the Board.

The statutory responsibilities of the Board of Directors include:

1. **The establishment of an appraisal office** (*Section 6.05 of the Property Tax Code*)

The administrative offices of the district shall be located at 111 East Fawn Street, Caldwell, Texas.

2. **The appointment of the Chief Appraiser** (*Section 6.05 of the Property Tax Code*)

The Board shall appoint a Chief Appraiser. The Board shall take appropriate action to solicit a number of qualified applications (see attached job description for qualifications) in the event the position of Chief Appraiser becomes vacant. Applicant solicitations are to be posted in appropriate media outlets, newspapers, trade journals, etc. Such applicant solicitations shall include entry requirements as stated in the Chief Appraiser job description. Applicant references shall be requested and contacted.

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.

Non-statutory requirement:

The Board shall evaluate the Chief Appraiser annually, including goal setting, with a Board evaluation instrument. Comparable salaries are to be considered.

3. **Approval of the budget** (*Section 6.06 of the Property Tax Code*)

The Board shall consider and adopt an annual budget by September 15th of each year. The budget may not be adopted until written notice is given to the taxing entities and the Board has conducted a public hearing on the proposed budget.

The Chief Appraiser shall prepare the proposed budget and schedule a public workshop session for the Board of Directors and any other eligible and interested parties to present the preliminary budget before June 15th.

The budget shall include the following:

- each proposed employee position with salary range and benefits
- each proposed capital expenditure
- an estimate of the budget to be allocated to each taxing unit
- a list of obligated reserve funds, and
- other items necessary for CAD operations including contract payments for services, funds for ARB operations, reimbursement for Board of Director expenses, employee education expenses, legal fees and expenses incurred by the appraisal district and the ARB

This proposed budget will be sent to all taxing entities for their review. If a majority of the voting taxing units veto the proposed budget, a new budget must be adopted within 30 days. Based on changes to the proposed budget as approved by the Board of Directors, the Chief Appraiser shall prepare the budget and present it for final Board approval as required by statute.

The Board shall amend the budget, if necessary, but must deliver a written copy of the proposed amendment to the taxing entities not later than the 30th day before the date the Board acts on it.

When there are unobligated funds left at the end of the CAD budget year, the Board may vote to move the funds into reserves for a replacement account, disaster account or other account. These funds are considered obligated to be spent and are not required to be refunded or credited back to the

taxing units. An expenditure a CAD has committed during the fiscal year to meet or secure an obligation is an expenditure that is obligated to be spent under subsection 6.06(j) of the Tax Code.

The Chief Appraiser may make budget line-item transfers as long as these items are located within the same expense category. The district's main expense categories include:

- Personnel Services
- Supplies and Administrative Expense
- Contractual Expense
- Inventory & Capital Expense
- Debt Service Payments

Expenses made between the main categories require Board of Directors approval.

If expenses will increase the liability to the entities, Board of Director and then entity approval is required.

The Board adopted Resolution 2025-04, for Burleson County Appraisal District's Budget Policy.

4. Annual financial audit *(Section 6.063 of the Property Tax Code)*

The Board shall authorize the District to issue a request for qualifications from financial auditors as needed for an annual audit by an independent certified public account or a firm of independent certified public accountants. A copy of the audit report shall be delivered to the presiding officer of the governing body of each taxing unit and a reasonable number of copies shall be available for inspection at the appraisal office.

5. Designation of depository *(Section 6.09 of the Property Tax Code)*

The Board shall solicit bids for the district depository at least once every two years and shall designate the financial institution(s) that offer the most favorable terms and conditions for the handling of district funds. The Board and the depository may agree to extend a depository contract for one additional two (2) year period. Funds must be secured in the manner provided by law.

All such investments without regard to type, shall be consistent with State and Federal Laws pertaining to the investment of public funds.

6. Selection of ARB Executive Members *(Section 6.42(a) of the Property Tax Code)*

The District shall seek ARB applicants by posting notice on the Burleson County Appraisal District website and with the local newspaper through the months of October, November and December. The Appraisal Review Board (ARB) will consist of members who will serve two (2) year staggered terms and are appointed by the local administrative judge. All members serve "at-large". The Appraisal Review Board conducts meetings and hearing at the Burleson County Appraisal District unless a different location is designated by ARB action and in the notice of meeting. The local administrative district judge will select a Chairman and Secretary from among the ARB members. To assist in the process, interested applicants can provide their name, the position they are seeking, their history of ARB service and any legal and/or appraisal service they've had and/or training for these services. It is suggested that the applicant also include the reason they are seeking the position, any additional comments, feedback on the ARB process; what worked best and the reason it worked; along with suggestions to improve ARB functioning. ARB members to be notified that they may submit a letter for candidates to the ARB Coordinator.

A member of the ARB may be removed from the ARB by the applicable appointing authority, or the local administrative district judge's designee if the appointing authority is the judge. Grounds for removal include a violation of:

- 1) Section 6.412; Restrictions on Eligibility of ARB Members;
- 2) Section 6.413; Interest in Certain Contracts Prohibited;
- 3) Section 41.66(f); Communication outside of hearing or proceedings;
- 4) Section 41.69; Conflict of Interest in property owner protest; or
- 5) Good cause relating to the attendance of members at called meetings of the ARB as established by written policy adopted by a majority of the Board of Directors or for evidence of repeated bias or misconduct.

A person is ineligible to serve if the person appeared before the ARB for compensation (tax agents, lawyers, etc.) during the two-year period preceding the date the person is appointed.

Board members shall not communicate with a member of the ARB with the intent to influence a decision by the member. Board members shall not communicate with a member of the ARB regarding any ARB training course except during a hearing or other ARB proceeding.

All ARB members shall receive a copy of the Board Policy.

7. Appraisal contracts (*Section 25.01(b) of the Property Tax Code*)

Upon recommendation by the Chief Appraiser, the Board of Directors shall review and approve contracts between the appraisal district and private appraisal firms to perform appraisal services for the district.

8. Competitive Bidding/Contract Requirements (*Section 6.11 of the Property Tax Code*)

The Burleson County Appraisal District will follow Chapter 252 of the Local Government Code, which is referred to in Section 6.11 of the Property Tax Code.

Section 6.11; Subsection (a) states; An appraisal 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; Subsection (b) states; For purposes of this section, all provisions of Chapter 252, Local Government Code, applicable to a municipality or to purchases and contracts by a municipality can be made applicable, and all references to the municipality in that chapter mean the appraisal district. For purposes of applying Section 252.061, Local Government Code, to an appraisal district, any resident of the appraisal district may seek an injunction under that section. Sections 252.062 and 252.063, Local Government Code, apply to an officer or employee of an appraisal district in the same manner those sections apply to a municipal officer or employee.

Section 252.021 of the Local Government Code states: (a) before a municipality may enter into a contract that requires an expenditure of more than \$50,000 from one or more municipal funds, the municipality must:

- (1) comply with the procedure prescribed by this subchapter and subchapter C for competitive sealed bidding or competitive sealed proposals.
- (2) use the reverse auction procedure, as defined by Section 2155.062(d), Government Code for purchasing; or
- (3) comply with a method described by Subchapter H or J, Chapter 271

Chapters 791 and 271 of the Local Government Code provide that participation in the cooperative purchasing program satisfies the counties procurement requirements. Because the goods and

services have been obtained through a competitive procurement process, the county can purchase them without having to conduct its own procurement process.

The following shall be the policy of the District:

- (1) The Board shall sign any contract for expenditure exceeding \$10,000
- (2) Any contract expenditure over \$50,000 shall require an RFP (Request for Proposal).
Note: if a vendor is exclusive to the trade, an RFP is not necessary
- (3) Any contract expenditure over \$1,000, but under \$50,000, shall require an RFQ (Request for Quote)
- (4) Any contract expenditure, included in the budget, in the amount of \$10,000 or less shall be signed by the Chief Appraiser or Director of Operations
- (5) A contract may be auto renewed for a maximum of five (5) years with annual review by the Chief Appraiser or Director of Operations
- (6) Electronic bids are acceptable

A list of contracts, with expirations, will be reviewed by the Board at least annually.

9. Appointment of Agricultural Advisory Board (Section 6.12 of the Property Tax Code)

The Chief Appraiser, with the advice and consent of the Board, appoints an Agricultural Advisory Board to advise the Chief Appraiser on the valuation and use of agricultural and timber land. Notice of meetings held by the Agricultural Advisory Board shall be posted appropriately as indicated in Section 551.041 of the Government Code.

The Agricultural Advisory Board shall meet at the call of the Chief Appraiser at least once a year. The official minutes of all meetings shall be held at the appraisal district office. Members of the Agricultural Advisory Board serve for staggered terms of two year.

10. Records management

The Board of Directors shall cause policies and procedures to be developed for the administration of the Texas Local Government Records Act. The Board shall designate a public information officer to administer the records management program.

11. Employee contact

The Board of Directors shall refrain from contacting Burleson County Appraisal District employees to discuss individual personnel issues. While the Board of Directors is the policy maker for the Burleson County Appraisal District, the Chief Appraiser, not the Board of Directors, has final decision-making authority under the District's Personnel Policies with respect to employee matters. All Burleson County Appraisal District employees shall refrain from contacting the Board of Directors to discuss individual personnel issues. Pursuant to the Burleson County Appraisal District Personnel Policies, such communications should be addressed through the grievance procedure administered by the Chief Appraiser.

12. Other statutory duties

The Board shall perform other duties as specified by state statutes.

In addition to the specific statutory duties that are described above, the Board shall:

1. Require and evaluate reports by the Chief Appraiser concerning the operations and financial status of the appraisal district.
2. Require the development and adoption of district policies for the sound financial management of district funds. The Board of Directors shall adopt by official action an Investment Policy in

accordance with Chapter 6 of the Texas Property Tax Code, Sections 2256.003 through 2256.006 et seq of the Government Code, Article 2529, Article 2544, Article 2546, Article 2546a, Article 2548a, Article 2549 and Article 2558 of Vernon's Ann. Civ. St.

3. Require bank statements and reconciliations to be reviewed and signed at quarterly meetings by the Board Chair. In the absence of the Chairman, another member of the Board who is an authorized signer on the bank accounts may sign.
4. Assist in presenting to the public the needs and progress of the appraisal district.
5. Consider and act on policies for the appraisal district. Such policies may be initiated by the Chief Appraiser or by members of the Board.
6. Approve all contracts as required by law.
7. Review the Property Value Study or the Methods and Assistance Program (MAP) – (in appropriate years).
8. Review the Board Policy annually.
9. Provide verification of individual property information.
10. Perform other duties as required to govern the appraisal district as permitted by law.

DISTRICT ADMINISTRATION

The Chief Appraiser is the chief administrative officer of the appraisal district office. The Chief Appraiser is appointed by the Board of Directors. The Chief Appraiser is directly accountable to the Board 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 the administration of the appraisal office. Additionally, the Chief Appraiser is assigned duties by the Board of Directors necessary for the conduct of Board duties and implementation of Board policy. The Chief Appraiser shall:

1. Establish a comprehensive program for the conduct of all appraisal activities and keep the Board informed on the progress of appraisal activities.
2. Develop and implement sound administrative procedures for the conduct of all district functions.
3. Develop and implement an effective financial management system and provide reports to the Board to allow evaluation of the district's fiscal affairs.
4. Develop and implement an effective internal budget development system and prepare a proposed budget by June 15 of each year.
5. Develop and implement biennially a reappraisal plan by September 15th of even numbered years.
6. Serve as the district's spokesperson in providing information to news media, taxing entities, and the public on the operations of the appraisal district and provisions of the property tax laws.
7. Prepare the agenda for each Board meeting, attend all meetings, and provide staff recommendations for all appropriate Board actions.
8. Post Board meeting material packet on the District's website as needed.

9. Develop and implement a personnel management system for job assignments, personnel evaluations, staff hiring, periodic salary surveys and classification studies, and other personnel related matters.
10. Employ and compensate professional, clerical and other personnel as provided by the budget.
11. Appoint members of the Agricultural Advisory Board with the advice and consent of the Board of Directors.
12. Review adjustments or changes involving the properties of employees of the district.
13. Scan appropriate correspondence addressed to Board members, for retention purposes. These documents will be emailed to the Board members. Correspondence marked confidential should be returned, upon opening by the Board, to the Director of Operations for record retention.
14. Notify each taxing unit when their appointed member of the Board's term is expiring.
15. Collect and verify all documentation is received for new and returning members of the Board.
16. And any other item included in the Chief Appraiser job description.

APPRAISAL REVIEW BOARD

The Appraisal Review Board (ARB) is responsible for the local administrative review of appraisal records.

Selection

The local administrative district judge appoints the Appraisal Review Board members. Although an appraisal district provides staff to the ARB for clerical assistance, the ARB maintains independence from the Board and appraisal district staff including the Chief Appraiser. A member of the Board of Directors commits a Class A misdemeanor offense if the person communicates with the local administrative judge regarding the appointment of ARB members.

Eligibility

To serve on the Appraisal Review Board an individual must be a resident of the appraisal district and must have resided in the district for at least two (2) years.

An individual is ineligible to serve on an Appraisal Review Board if the individual 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; or
- (b) a suit to collect the delinquent taxes is deferred or abated

An Appraisal Review Board applicant is ineligible to serve on the ARB if that person appeared before the ARB for compensation during the two (2) year period preceding the appointment.

An Appraisal Review Board applicant may be disqualified from serving on the ARB if he or she has a relative employed by the Burleson County Appraisal District or a relative who is a member of the Burleson County Appraisal District Board of Directors.

Terms

Members shall serve two-year, staggered terms.

Compensation

Appraisal Review Board members shall receive a per diem of \$125.00 per full day or \$62.50 per half day. Monthly payments shall be made to each ARB member for the time worked during the previous month.

Duties and Responsibilities

The Appraisal Review Board is responsible by statute for the hearing and determination of taxpayer protests and taxing entity challenges.

The Chief Appraiser shall delegate appraisal office staff to provide clerical assistance to the Appraisal Review Board.

The Appraisal Review Board may adopt rules of procedure. The ARB must submit the adopted procedures to the Board of Directors no later than 15 days after adoption (no approval required).

The Appraisal Review Board is responsible for operating within its Policies and Operating Procedures. Notwithstanding, in the event a written complaint against an Appraisal Review Board member of the Burleson County Appraisal Review Board is received, the complaint will be delivered to the local administrative district judge to review the issue(s) raised. The local administrative district judge has the legislative authority to act under Section 6.41(f) of the Texas Property Tax Code.

Correspondence should be addressed as follows and mailed to:

Burleson County District Court

205 E. Fox, Suite 2002

Caldwell, TX 77836

TAXPAYER ASSISTANCE POLICY

The Board and appraisal district shall make available to the public and taxing entities information of public interest describing the functions of the Board and the Board's procedures by which complaints are filed and reviewed. Such information may include:

- General information concerning the Board of Directors and its functions
- General information concerning the Appraisal Review Board and its functions
- Procedures for public access to Board meetings, including procedures for the disabled and speakers who require the assistance of an interpreter
- Policies for resolving complaints
- Tax calendar

The written public notices of the Board's meetings shall contain a brief description of the Board's policy concerning public access to the Board, and access by disabled or non-English and non-Spanish speaking persons, such as follows:

The Board of Directors invites comments from the public about the policies and procedures of the Burleson County Appraisal District and about other matters within the Board's jurisdiction. If you wish to address the Board, but do not speak English or Spanish and if you cannot bring your own interpreter, please

notify the Director of Operations in writing at least seven (7) days prior to the meeting. Arrangements will be made for an interpreter. If you have some handicap or disability that may prevent you from speaking to the Board, please notify the Director of Operations in writing at least seven (7) days prior to the meeting. If you are unable to notify the Director of Operations within seven (7) days, the district will attempt to make the appropriate accommodations.

In the event that written correspondence is received addressed to the Board; an announcement will be made by the Board Chairman during the public comment portion of the agenda. It is not required to read this correspondence aloud. No action will be taken, and the matter will be considered closed.

STATE OF TEXAS

COUNTY OF BURLESON

BURLESON COUNTY APPRAISAL DISTRICT

RESOLUTION 2025-06

WHEREAS, the Board of Directors of the Burleson County Appraisal District previously approved the Board of Directors Policy of the Burleson County Appraisal District on May, 21, 2024, and

WHEREAS, the Chief Appraiser has prepared and submitted a proposed Board of Directors Policy for the operations of the Burleson County Appraisal District Board of Directors, and

WHEREAS, all requested changes have been completed and approved; now

THEREFORE, BE IT RESOLVED by the Board of Directors of the Burleson County Appraisal District that the Board of Directors Policy be approved, as recommended, as the official Policy of the Burleson County Appraisal District Board of Directors.

Adopted: **February 18, 2025**



Justin Hruska
Chairman, Board of Directors
Burleson County Appraisal District



Rebecca Gardner

Secretary, Board of Directors

Burleson County Appraisal District

Burleson County Appraisal District
General Policies & Procedures for Public Access

Board of Directors:

Justin Hruska, Chairman

Kevin Scarmardo, Vice Chairman

Rebecca Gardner, Secretary

Trey Groce, Board Member

Jason Urbanosky, Member

Angelia Beene, Member

Jessica Lucero, Burleson County Tax Assessor/Collector

Tonya Barnes, Chief Appraiser

Mabrey Dowell, Director of Operations

Dear Property Owners,

The Burleson County Appraisal District Board of Directors wants you to be informed about the appraisal district and your rights, remedies, and responsibilities as a property owner.

The section following this letter contains information about the functions of, policies and procedures concerning access to the Board of Directors, assistance for non-English speaking and disabled persons, and the resolution process for complaints to the Board of Directors. The policies and procedures of the Board may be amended at any time to accommodate the needs of the Board, changes in state laws or changes in the Texas Property Tax Code.

The appraisal district's Public Service Department can answer questions and serve your needs on most matters that do not require Board attention. In addition, the District's website contains vast information and valuable resources. Please visit www.burlesonappraisal.com for additional information.

Sincerely,

Justin Hruska, Chairman

Burleson County Appraisal District

Board of Directors

General Information

Appraisal District

The Burleson County Appraisal District's primary function is appraising taxable property for the county, cities, school districts, and other special taxing units, including water and hospital districts, which levy property taxes within the boundaries of the appraisal district. The district appraises more than 80,000 property parcels annually. The district also administers property tax exemptions and determines taxable situs of property. The chief executive of the district is the Chief Appraiser.

The governing body of the district is the appraisal district's Board of Directors. The appraisal district also has an Appraisal Review Board (ARB), which hears property owner protests regarding values and other related matters.

Board of Directors

The governing body of the district is its six-member Board of Directors who are appointed by the taxing units served by the district. The Board selects the Chief Appraiser. It also adopts the annual district budget, and ensures that the district follows policies and procedures, appropriate state laws and regulations. The Board does not appraise property, hear protests or make decisions affecting appraisal records.

Chief Appraiser

The Chief Appraiser and his/her staff appraise property within the district. If you have a concern about appraisal of property, you should first discuss it with the district's staff. Complaints of this nature that cannot be resolved at staff level can be addressed by a written protest to the Appraisal Review Board.

Appraisal Review Board

The Appraisal Review Board (ARB) is a group of citizens who are appointed by the local Administrative Law Judge. They serve as the judicial part of the protest system. The ARB is a separate body from the Burleson County Appraisal District and serves a different function. The ARB hears and resolves disputes over appraisal matters based on evidence provided by both the property owner and the appraisal district. The Appraisal Review Board's duties and a property owner's right to protest are more thoroughly explained in the pamphlet entitled, "Property Taxpayer Remedies" which is available on the District's website at www.burlesonappraisal.com. A copy is also mailed with each owner's Notice of Appraised Value or a printed copy can be provided upon request.

Who May Address the Board

It is the policy of the Board to provide the public with a reasonable opportunity to address them at any regular meeting on any issue or matter within its jurisdiction. Generally, the Board's statutory duties and jurisdiction involve:

- Adopting the district's annual budget;
- Contracting for necessary services and facilities;
- Selecting the Chief Appraiser and assigning responsibilities to the position;
- Adopting general policies regarding the operation of the district.

Speaking at a Board Meeting

Board meetings are conducted on a regularly scheduled quarterly basis, normally at the appraisal district office. At each regular meeting, the Chairman will ask if anyone has signed up to speak, or if anyone present wishes to address the Board. If a member of the public desires to speak to the Board regarding any item listed on the Board's agenda, that person must speak during the public comment item on the agenda. The Board allows three minutes for each person to speak; however, this time may be expanded at the discretion of

the Board. This tie is twice the length for a non-English speaking individual in order to accommodate for a translator. The Board may refuse to hear any person who is attempting to speak on a subject unrelated to the Board's lawful jurisdiction. Additionally, the chairperson may limit repetitive comments by one or more speakers.

Policies for Reviewing and Responding to Complaints

The Board will consider written complaints about the policies and procedures of the appraisal district, the Board of Directors, any specific member thereof, or any other matter within its lawful jurisdiction; however, it cannot consider any matter that might involve a challenge, protest, or correction before the Appraisal Review Board as set out in the Texas Property Tax Code. Additionally, the Board has no authority to overrule the Chief Appraiser or an Appraisal Review Board's decision on a value, correction, or a protest. Your complaint should specify the name of the individual(s), Board or department involved, dates, nature of the complaint and your contact information.

Please mail or deliver written complaints and correspondence to:

Director of Operations
Burleson County Appraisal District
P.O. Box 1000
Caldwell, TX 77879

At each regularly scheduled meeting, the Director of Operations shall report to the Board on the nature of complaints and the status of the resolution, if there are any.

Board deliberations concerning complaints will comply with provisions of the Texas Open Meetings Act, Chapter 551, Government Code.

Until final disposition of a complaint, the Board notifies the parties at least quarterly on the status of a complaint unless notice would jeopardize an investigation.

Interpreters

The Board will provide an interpreter at a Board meeting upon the request of a person who does not speak English or who must communicate by sign language. The request must be made to the Director of Operations in writing at least seven days before the meeting, and it must also indicate that the person is unable to provide an interpreter. If notice is not given within seven days, the district will attempt to make appropriate accommodations.

Access by Disabled Persons

Disabled persons who wish to address the Board and need special assistance for entry, or access, must notify the Director of Operations in writing at least seven days before the meeting. The appraisal district office has two van accessible parking spaces available to handicapped persons in its parking lot in front of the building.

The appraisal district office is also wheelchair accessible. A person who needs additional assistance for entry or access should notify the Director of Operations in writing at least seven days before the meeting. If notice is not given within seven days, the district will attempt to make the appropriate accommodations.

Firearm Policy

Open carry of handguns is prohibited in Board of Director Meetings. Pursuant to Section 30.07, Penal Code (Trespass by license holder with an openly carried handgun), a person licensed under Subchapter H, Chapter

411, Government Code (Handgun licensing law), may not enter this meeting with a handgun that is carried openly.

Tax Calendar

January 1:	Statutory date for appraisal of all taxable property at 100% of market value.
January 31:	Last day to pay previous tax year property taxes without penalty and interest added.
April 15:	Last day for property owners to file renditions.
April 30:	Last day to turn in exemption applications, ag applications and wildlife plans and reports.
May 15:	Protest deadline for filing a written protest to the Appraisal Review Board is before May 15, or not later than the 30 th day after a notice of appraisal has been properly mailed to the property owner at the address of record, whichever is later.
October/November	Tax bills are mailed to property owners by the tax assessor/collector office.

STATE OF TEXAS

COUNTY OF BURLESON

BURLESON COUNTY APPRAISAL DISTRICT

RESOLUTION 2025-03

WHEREAS, the Board of Directors of the Burleson County Appraisal District must develop and implement policies that provide the public with reasonable opportunity to appear before the board to speak on any issue under the board's jurisdiction; and

WHEREAS, the Board must prepare and maintain a written plan that describes how a non-English speaking person or a person who has a physical, mental or developmental disability may be provided reasonable access to the board; and

WHEREAS, the Board must prepare information of public interest describing the board's functions and procedures to file complaints and how complaints are resolved by the board; now

THEREFORE, BE IT RESOLVED by the Board of Directors of the Burleson County Appraisal District that the General Policies and Procedures for Public Access be approved by the Burleson County Appraisal District Board of Directors.

Adopted: **February 18, 2025**



Justin Hruska
Chairman, Board of Directors
Burleson County Appraisal District



Rebecca Gardner

Secretary, Board of Directors

Burleson County Appraisal District

Burleson County Appraisal District

Board of Directors

Budget Policy



Approved February 18, 2025

To establish a budget policy that enables the Taxing Units and the Property Owners of Burleson County to monitor how well the Appraisal District is performing. It also will assist in day-to-day operations as well as long range planning for the preparation of financial situations and emergencies, thus improving fiscal stability.

Important aspects of any budget policy are the procedures and policies used to control the budget. The procedures and policies should recognize the need for some budgetary flexibility and should clarify the Board of Directors (BOD) and management's responsibilities to the taxing units in administering the budget. The following statements are put forth to facilitate these budget procedures and policies.

Budget Procedures:

- 1) The District budget operates on a fiscal calendar year which begins January 1st and ends on December 31st.
- 2) Budget workshops between the Chief Appraiser and the Board of Directors may be held during the months of April, May, and/or June of each year.
- 3) The Board of Directors shall send copies of the proposed budget to each taxing unit participating in the district before June 15th of each year. The proposed budget must include the following (Section 6.06(a) of the Property Tax Code):
 - a. A list showing each proposed position
 - b. Proposed salary for each position
 - c. All benefits proposed for the position
 - d. Each proposed capital expenditure
 - e. Estimate of the amount the budget will be allocated to each taxing unit
- 4) The Board of Directors will hold at least one public hearing to receive input on the proposed budget before September 15th of each year. (Section 6.06(b) of the Property Tax Code)
 - a. Not later than the 10th day before the date of the hearing:
 - i. The Secretary of the Board shall deliver to the presiding officer of the governing body of each taxing unit participating in the district a written notice of the date, time, and place fixed for the hearing
 - ii. The Chief Appraiser shall give notice in a newspaper having general circulation in the county for which the appraisal district is established (Section 6.062 of the Property Tax Code). The notice may not be smaller than one-quarter page of a standard-size or tabloid-size newspaper and may not be published in the part of the paper in which legal notices and classified advertisements appear.
 1. The notice must set out the time, date, and place of the public hearing and must set out a summary of the proposed budget setting out as separate items:
 - a. The total amount of the budget
 - b. The amount of increase proposed from the budget adopted for the current year
 - c. The number of employees compensated under the current budget and the number of employees to be compensated under the proposed budget
 2. The notice must state that the appraisal district is supported solely by payments from the local taxing units served by the appraisal district.

3. The notice must also contain the following statement: "If approved by the appraisal district board of directors at the public hearing, this proposed budget will take effect automatically unless disapproved by the governing bodies of the county, school districts, cities, and towns served by the appraisal district. A copy of the proposed budget is available for public inspection in the office of each of those governing bodies." A summary is also available on BCAD website.
 - b. If the governing bodies of a majority of the taxing units entitled to vote on the appointment of the board of directors adopt a resolution disapproving a budget and the resolution is filed with the secretary of the Board within 30 days after its adoption, the budget does not take effect, and the board shall adopt a new budget within 30 days of the disapproval.
- 5) Monthly financial reports on the budget status and trends will be prepared by the Chief Appraiser and presented to the Board at their regular meetings for approval.
- 6) The Board of Directors may amend the budget at any time (Section 6.06(c) of the Property Tax Code).
 - a. Expenditures in excess of the total budget require budget amendments.
 - i. The Secretary of the Board of Directors must deliver a written copy of the proposed amendment to the presiding officer of the governing body of each taxing unit participating in the district no later than the 30th day before the date the board acts on it.
 - b. Fund transfers that do not increase the total amount of the budget are not considered budget amendments.
 - i. The Board of Directors approves transfer of unencumbered balances between accounts in amounts exceeding \$15,000.
 - ii. The Board of Directors has authorized the Chief Appraiser to transfer unencumbered balances between accounts in amounts of \$15,000 or below.
- 7) If the total amount of the payments made or due to be made by the taxing units participating in the appraisal district exceeds the amount actually spent or obligated to be spent during the fiscal year for which payments were made the Chief Appraiser shall credit the excess amount against each taxing unit's allocated payments for the following year in proportion to the amount of each unit's budget allocations for the fiscal year for which payments were made (Section 6.06(j) of the Property Tax Code).
- 8) The Board of Directors shall consider the establishment of Assigned/Obligated Reserve Funds from any unspent surplus funds as deemed necessary. The Funds will be set up at the direction of the Board and the Chief Appraiser and can only be disbursed by approval of the Board of Directors.

Budget Revenues:

- 1) The Appraisal District will draw its revenues from the taxing units, investment proceeds, and other income from comp sales, copies, electronic media and other services.
- 2) Each taxing unit participating in the district is allocated a portion of the amount of the budget equal to the proportion that the total dollar amount of property taxes imposed in the district by the unit for the tax year in which the budget proposal is prepared bears to the sum of the total dollar amount of the property taxes imposed in the district by each participating unit for that year (Section 6.06(d) of the Property Tax Code).

- a. Each taxing unit shall pay its allocation in four equal payments to be made at the beginning of each calendar quarter and the first payment shall be made before January 1st of the year in which the budget takes effect (Section 6.06(e) of the Property Tax Code).
 - i. A payment is delinquent if not paid on the date it is due. A delinquent payment incurs a penalty of 5 percent of the amount of the payment and accrues interest at an annual rate of 10 percent.
 - ii. If an allocation payment is delinquent for good cause (chief appraiser will use discretion to authorize good cause) it will be brought to the board for review and approval.
 - b. If the budget is amended, any change in the amount of the taxing unit's allocation is apportioned among the payments remaining (Section 6.06(e) of the Property Tax Code).
 - c. Payments shall be made to a depository designated by the districts board of directors (Section 6.06(f) of the Property Tax Code).
- 3) The Appraisal District will publicly bid its depository contract every two years (Section 6.09(c) of the Property Tax Code).
 - a. Investment proceed schedules will be outlined in the depository contract by amount, rate and days.
- 4) The budget of the Appraisal District is formatted on a cash basis, with all current expenditures paid for by current revenue sources.
- 5) The Appraisal District will budget all know revenue sources in the budget and apply these funds to the allocated amount to be paid by the taxing units.

Budget Expenditures:

- 1) The Budget will attempt to identify district functions and activities performed by the Appraisal District.
- 2) The Appraisal District will maintain an unallocated Reserve Fund.
 - a. Any purchases in excess of \$10,000 will be brought to the Board of Directors for subsequent approval.
 - b. Any purchases under \$10,000 the Chief Appraiser will approve.
- 3) At year-end, it is up to the discretion of the Board of Directors to refund the taxing units any cash surplus or to carry the funds forward to off-set the next budget year or for assigned/obligated purchases or programs. In the event of a total budget deficit, a request for additional revenue will be taken to the Board of Directors for action.
- 4) The Board of Directors will authorize the Chief Appraiser to disburse appraisal district funds by written check, draft, or order signed by the chairman and secretary of the board or, if authorized by resolution of the board (Section 6.06(f) of the Property Tax Code).
- 5) The Board of Directors shall by resolution authorize the Chief Appraiser, Director of Operations and/or the Directors to sign written checks.
- 6) The District will continue to integrate performance measurements and productivity standards with the budget process where appropriate.
- 7) Cost/benefit studies and salary studies will be conducted where appropriate and applicable, on expenditures, current jobs, and capital equipment.
- 8) At no time shall the number of permanent full time positions on the payroll exceed the total number of positions authorized by the Board of Directors. The Board shall approve increases in personnel staffing during the fiscal year.

- 9) Position reclassifications, job grade changes, or departmental reorganizations will be prepared and reviewed every year by the Chief Appraiser.
- 10) The Chief Appraiser may institute a freeze during the fiscal year on hiring, promotions, transfers and capital equipment purchases. Such actions will not be used arbitrarily and will be for exceptions in appropriate areas to comply with emergency needs.
- 11) Any purchases by the District in the amount of \$50,000 or more will be subject to public bid or proposal, or purchased under the State Purchasing Program – TxSmartBuy.com (Chapter 252 of the Local Government Code).
- 12) Any transfer of funds between major budget categories shall be approved by the Board of Directors.
- 13) The District shall make available a retirement plan for all full time regular employees instead of federal social security system program at a rate of seven percent.
- 14) The District shall provide health insurance for regular full time employees.

Budget Surplus Funds

It is the policy of the Board of Directors of the Burleson County Appraisal District that if the total amount of payments made and/or due to be paid each year by the taxing units participating in a given fiscal year exceeds the amount actually spent or obligated to be spent during each fiscal year for which payments were made, such excess amount may be appropriated to the Reserve Fund account within the Appraisal District Budget and thereby obligated to be spent on the District Reserve Fund, as approved by the Board of Directors. Should a Reserve Fund not be provided or the surplus funds otherwise obligated, said surplus funds shall be refunded to the entities in accordance with state law. As an account reaches its maximum, additional funds shall be reassigned as the Board considers necessary.

It is further the policy of the Board of Directors of the Burleson County Appraisal District that the Reserve Fund of the appraisal district be submitted by the Chief appraiser to the Board annually for review and approval.

STATE OF TEXAS

COUNTY OF BURLESON

BURLESON COUNTY APPRAISAL DISTRICT

RESOLUTION 2025-04

WHEREAS, the Board of Directors of the Burleson County Appraisal District is responsible for adopting the appraisal district budget; and

WHEREAS, the Board is responsible for selecting a District depository; and

WHEREAS, the Board is responsible for purchasing and contracting; and

WHEREAS, the Board is responsible for transferring, constructing and renovating real property; and

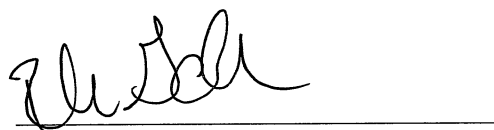
WHEREAS, the Board is responsible for providing an independent audit; now

THEREFORE, BE IT RESOLVED by the Board of Directors of the Burleson County Appraisal District that the Burleson County Appraisal District Board of Directors Budget Policy be approved by the Burleson County Appraisal District Board of Directors.

Adopted: **February 18, 2025**



Justin Hruska
Chairman, Board of Directors
Burleson County Appraisal District



Rebecca Gardner

Secretary, Board of Directors

Burleson County Appraisal District

STATE OF TEXAS

COUNTY OF BURLESON

BURLESON COUNTY APPRAISAL DISTRICT

RESOLUTION 2025-05

WHEREAS, a quorum of the Board of Directors of the Burleson County Appraisal District met in a duly posted meeting; and

WHEREAS, Chapter 552, Texas Government Code, gives every person the right to access government records with only certain exceptions; and

WHEREAS, Chapter 552.275 of the Texas Government Code authorizes a governmental body including the Burleson County Appraisal District, to establish reasonable limits on the financial burden placed upon it in responding to request for public information; and

WHEREAS, the Burleson County Appraisal District spends considerable resources in responding to request for public information; and

WHEREAS, the Board finds that 36 hours per fiscal year, per requestor, as provided by Texas Government Code 552.275 is a reasonable limit of the amount of time Burleson County Appraisal District personnel should spend producing public information for inspection or copying for a requestor, and or providing copies of public information to a requestor, without reimbursement; and

WHEREAS, the Board finds that 15 hours per month, per requestor, as provided by Texas Government Code 552.275 is a reasonable limit of the amount of time Burleson County Appraisal District personnel should spend producing public information for inspection or copying for a requestor, and or providing copies of public information to a requestor, without reimbursement.

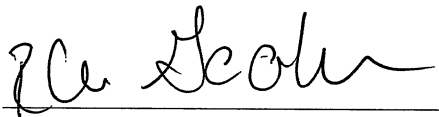
THEREFORE, BE IT RESOLVED by the Board of Directors of the Burleson County Appraisal District that the policy for costs incurred to respond to public information requests that require large amounts of personnel time be approved and effective immediately upon its adoption by the Board as followed:

- 1) 36 hours, per fiscal year, per requestor, as provided by Texas Government Code 552.275 is a reasonable limit of the amount of time Burleson County Appraisal District personnel should spend producing public information for inspection or copying for a requestor, and or providing copies of public information to a requestor, without reimbursement.
- 2) 15 hours per month, per requestor, as provided by Texas Government Code 552.275 is a reasonable limit of the amount of time Burleson County Appraisal District personnel should spend producing public information for inspection or copying for a requestor, or providing copies of public information to a requestor, without reimbursement.
- 3) After reaching 5 hours of time spent complying with a request or requests for public information for a requestor, the Burleson County Appraisal District shall provide the requestor with a written statement of the amount of personnel time spent complying with that request and the cumulative

amount of time spent complying with requests for public information from that requestor during the current calendar month and fiscal year.

- 4) At such time that, in connection with a request for public information, the cumulative amount of personnel time spent complying with requests for public information from the same requestor equals or exceeds the limits established herein, the Burleson County Appraisal District shall provide the requestor with a written estimate of the total cost, including materials, personnel time, and overhead expenses necessary to comply with the request. The written estimate shall be provided to the requestor on or before the 10th day after the date on which the public information request was received. The amount of the charge relating to the cost of locating, compiling, and producing the public information shall be as established by rules prescribed by the Texas Attorney General under Sections 552.262 (a) and (b).
- 5) If it is determined that additional time is required to prepare the written estimate under Subsection (e) of Texas Government Code 552.275, the District shall provide the requestor with a written statement of that determination and the District shall provide the written estimate as soon as practicable, but on or before the 10th day after the date the District provides a notice under this sections.
- 6) If the District provides a requestor the written estimate under Subsection (e) of Texas Government Code 552.275 and the time limits provided by this resolution have been exceeded, the District is not required to produce public information for inspection or duplication or to provide copies of public information in response to the request, unless on or before the 10th day after the date the District provided the estimate under Subsection (e), the requestor submits payment of the amount stated in written cost statement.
- 7) If the requestor fails or refuses to submit payment, the requestor is considered to have withdrawn the requestor's pending request for public information.
- 8) Pursuant to 552.275 of the Texas Government Code, the time limits adopted herein by the District do not apply if the requestor is an elected official of the United States, this state, or a political subdivision of this state, or a member of the news media or a representative of the Innocence Project as defined by Texas Government Code 552.275 (j), (k), (l), (m).
- 9) All further provisions of Section 552.275 of the Texas Government Code are adopted and incorporated herein.

Adopted: **February 18, 2025**



Rebecca Gardner

Secretary, Board of Directors

Burleson County Appraisal District



Justin Hruska
Chairman, Board of Directors

Burleson County Appraisal District