Collin Central Appraisal District

POLICY NUMBER: 1008

POLICY NAME: APPRAISAL REVIEW BOARD SEPARATION, INDEPENDENT PROFESSIONAL SERVICES, SPENDING ARB FUNDS & DISTRICT ASSISTANCE

SEPARATION

The Texas Property Tax Code (TPTC), Subchapter C. Appraisal Review Board, §6.41 to §6.43 establishes the separation of the ARB from the chief appraiser, Appraisal District, property owners and property tax agents. The allowable interactions regarding administrative, clerical, and logistical assistance will be discussed below.

To ensure the appropriate, ongoing separation of the ARB, the Board of Directors adopts the following instructions in addition to the requirements of §6.41 to §6.43 named above.

1. The District will provide a private office for the chairman of the ARB.
2. The District will provide a private office to be utilized as an ARB vice chairman and secretary, and to serve as a conference room for the ARB officers.
3. The District will provide a board room for assembly of a quorum of the ARB.
4. The District will provide ARB hearing panels, subject to the District's budget and space planning decisions.
5. The District will provide a room, separate from the District's break rooms, for ARB members to use for lunch or other breaks. The ARB will have access to the District's soft drink and coffee service at no charge to its members.
6. The District will provide a training room.
7. The District will establish a separate bank account for the ARB. This account will be for the sole purpose of paying for the ARB's ongoing operational expenses. The account will be subject to oversight by the District and the independent accounting firm that generates the District's monthly financial reports. Additionally, the account will be a part of the annual independent audit commissioned by the Board of Directors.
   a. Account name: Collin Appraisal Review Board
   b. Mailing Address: c/o Director of Operations, Collin Central Appraisal District, 250 Eldorado Pkwy., McKinney, TX 75069.

c. Funds will be transferred from the District's current operating budget to the ARB's bank account for issuance of payment of ARB operation costs. The transferred funds are to be utilized exclusively for the payment of ARB members for service, payment of ARB auxiliary members for service, payment of independent legal counsel and payment of ARB liaison to be discussed below.

d. The process of making payments from the ARB bank account must include review and approval by a member of the District's administrative staff, as designated by the chief appraiser.

e. The transfer of funds into the ARB's account can be completed with the approval of any two of the following: the director of operations, a deputy chief appraiser, chief appraiser, or board of directors' officer.

f. All checks from the ARB account must have two signatures. The approved signatories are the Chairman of the ARB, the District's director of human resources/payroll and an officer of the board of directors.

g. All ARB members, auxiliary ARB members, ARB liaison and ARB legal counsel are considered contract labor and are not employees of the ARB or Appraisal District. All earnings will be reported to the members, legal counsel and liaison via a Form 1099.

h. All payments to the ARB members, ARB auxiliary members and ARB liaison will be made to the individual only. Payment to the ARB's legal counsel will be made to the attorney or law firm, as deemed appropriate.

i. The ARB is prohibited from hiring or otherwise employing full time or part time employees.

INDEPENDENT PROFESSIONAL SERVICES

1. The District, subject to adoption of its budget by the board of directors and approval of the budget by its member taxing units, will provide funds for the ARB's legal counsel. The TPTC, Section 6.43(e), provides for the ARB to engage independent legal counsel, subject to the District's budget.

2. The chief appraiser will recommend the amount to be dedicated to the cost of the ARB's legal counsel and the board of directors must approve the allocation of funds from the budget.

3. The District, subject to adoption of its budget by the board of directors and approval of the budget by its member taxing units and subject to annual review of the need for an ARB liaison, will provide funds for an ARB Liaison.

   a. The ARB liaison cannot be a voting member of the ARB.
   b. The ARB liaison cannot be employed by an appraisal district or taxing unit.
   c. The ARB liaison will not interact with the taxpayers or their representatives.
   d. The ARB liaison will not communicate with the Administrative Law Judge.

e. The ARB liaison will only interact with the District for administrative, scheduling or logistical tasks.
f. The ARB liaison and District staff will be bound by the ex parte communication prohibitions found in the TPTC § 6.411.

g. ARB Liaison tasks will include:
1. Working with the ARB chairman and District on facility needs.
2. Working with the ARB chairman and District on ARB hearing schedules for public posting.
3. Working with the ARB chairman regarding member assignments to hearing panels.
4. Working with the ARB chairman regarding members that will act as chairman for each hearing panel.
5. Working with the District regarding type and number of panels that will require District recording staff and District staff for presentation of the District's case.
6. Tracking and requesting payment for services, subject to written approval by the ARB chairman or ARB vice chairman, and subject to final review by the District's administrative staff.
7. Other tasks, if they meet the guidelines of this Policy and do not conflict with TPTC, may be assigned by the ARB chairman.

4. The ARB liaison is selected by the ARB chairman, reports to the ARB chairman and can be dismissed from the position by the ARB chairman.

5. The chief appraiser, after consultation with the ARB chairman, will recommend the amount to be dedicated to the cost of the ARB's legal counsel and the board of directors must decide whether to approve the allocation of funds from the budget.

6. The chief appraiser, with advice and consent from the ARB chairman, will recommend an hourly rate for the ARB Liaison that is compatible with the District's allocated budget amount and expected hours needed to complete the liaison's tasks for the year.
   a. If for any reason the chief appraiser and the ARB chairman cannot agree on an hourly rate, both parties will appear before the board of directors in public session. The decision of the board of directors will be final.

DISTRICT ASSISTANCE

1. The District, subject to adoption of its budget by the board of directors and approval of the budget by its member taxing units and subject to annual review of anticipated needs, will provide administrative, clerical and scheduling staff to the ARB. Additionally, the District's staff involved with computer systems, communication systems and facilities will be utilized as deemed appropriate by District management.

2. The staff provided by the District to assist the ARB will be a part of the District's personnel budget. The staff provided by the District will report to District management and are not to be considered employees or staff of the ARB itself.

3. The District will provide computer hardware, software and communication systems, as a part of the District's operating budget, as designated by the District.

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4. The District will provide note pads, pens, pencils and sundry office supplies needed for the operation of the ARB hearings.

5. The District will provide paper, supplies, equipment, personnel and postage necessary to complete the functions of receiving protests, scheduling ARB hearings, input of decisions into the District's CAMA system and producing Orders of Determination by the ARB.

SPENDING ARB FUNDS

1. Funds deposited in the ARB's bank account can only be spent for payment of services from ARB members, Auxiliary ARB members, ARB independent legal counsel, ARB liaison, and for ARB training expenses. Funds may be spent for expenses associated with the ARB's speakers' bureau, with joint pre-approval by the District and ARB chairman. Funds for travel or lodging can only be spent with joint pre-approval by the District and ARB chairman.

2. Funds for catered events, training offsite and miscellaneous reimbursements of food or sundry expenses may be spent based on the following guidelines:

   a. Two major events: catered orientation lunch for new & returning members and catered end-of-season lunch following approval of Appraisal Records.

      1. Cost per person not to exceed the average of lunch & dinner allowance from the U.S. General Service Administration being utilized for the District's travel purposes, as of January 1st.

      2. To be held in the District's Training Room.

      3. Cost not to exceed $3,500 annually.

   b. Sundry miscellaneous reimbursements for such items as "Saturday donuts" and ARB break room snacks.
      a. Cost not to exceed $1,200 annually.

   c. Reimbursement of meals while on Comptroller required training or other training specifically approved by the Property Tax Code, if the training is at least 6 hours in duration, and is offsite.

      1. Cost not to exceed the lunch allowance from the U.S. General Service Administration being utilized for the District's travel purposes, as of January 1st.

   d. Multiple onsite training sessions: catered meals while attending training as required by the Comptroller, Property Tax Code, or as deemed necessary to accomplish the ARB's tasks. If the training is at least 4 hours in duration and is hosted at the District's office building..

      1. Cost not to exceed $3,500 annually.

e. All meal costs, whether catered for special events, training, or the routine daily meal allowances, will be based on the U.S. General Services Administration (GSA).

    1. https://www.gsa.gov/travel/plan-book/per-diem-rates/per-diem-rates-results/?action=perdiems_report&state=TX&fiscal_year=2023&zip=&city=

    2. 2023 Daily allowances:
        a. Based on GSA 2023 allowances for Plano, TX, which is the closest location to CCAD listed in the GSA tables.

        b. Cost per person may not exceed the average of the allowance for lunch and Dinner.

            i. Lunch $16.00
            ii. Dinner $22.50 *(calculated based on average of $16 + $29, as outlined in 2.a.1 above)*
            iii. Incidentals per day $5.00

    3. Routine daily meals, whether lunch or dinner are not catered by an outside vendor or delivered by the District's staff. Each officer and member will receive an allowance depending on their attendance at hearings for the day.
        a. Routine daily meal allowances will not count against the annual maximums shown above, in sections 2.a, 2.b, 2.c and 2.d.

    4. For expenditures that are expected to be more than $500, the secretary or other officer of the ARB will contact the District's director of operations prior to scheduling the event to confirm that the balance in the allocated fund will cover the expense.

    5. On days that the ARB caters an event, whether a special event or training, the District will not pay the daily meal allowance to an Officer or member. However, the $5.00 daily miscellaneous stipend will be paid.

    6. The District's staff will provide catering contacts but the ARB officer or ARB member, as selected by the ARB Chairman, will be responsible for coordination & completion of the event.

    7. Prior to any event/training/lunch/dinner in the District facility the select ARB coordinator must verify that the training room, board room or conference room is available for the date being proposed for the event.

    8. The District's director of operations will create a spreadsheet that begins with the annual board of directors approved allocation, then show line-item reductions for each expenditure, and clearly show the remaining amount available to spend for the remainder of the calendar year.

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   a. The District will provide a copy of the expenditures spreadsheet quarterly, based on calendar quarters.

   b. During the peak period months of April – July, the District will provide a copy at the end of each month.

9. Since the funding is coming from the District's budget, we will provide our Tax Exempt # for utilization in the catering of the two special events discussed in item #1 above and make payment directly to the restaurant based on information provided by the ARB officer / member handling the event.

10. Allocated funds will not be rolled forward from year to year. The District is on a calendar year budget and this proposed allowance fund will work in unison with the District's calendar budget.

11. The Board of Directors is authorizing an allocation of $8,200 annually for the expenditures outlined above, in this sections 2.a, 2.b 2.d.

    a. This does not include the routine daily lunch and dinner allowances, or the daily allowance while attending offsite training.

12. The chief appraiser will make a report to the board of directors during the 4th quarter each year regarding year-to-date expenditures and projected annual expenditures.

13. The Board will determine whether to continue the allocation and, if continued, the annual amount for the upcoming calendar year.

14. The chief appraiser will notify the ARB chairman regarding the board of directors' continuance of the allocation. If continued, the report to the ARB chairman will include the GSA allowances under items 2.a.1, 2.c.1, 2.d.1 and e, above.

3. Funds deposited in the ARB's bank account may be spent on court ordered judgments against the ARB, with approval of the board of directors. Such approval must be given in a public session of the board of directors

4. Funds from the ARB bank account cannot be spent on hardware, software, firmware, subscriptions, email systems, social media, furniture, fixtures, communication equipment, security equipment, security services, lobbying services or any expense not expressly approved by this policy, unless approved by the Board of Directors. Such approval must be given in a public session of the board of directors.

COMPENSATION RATES
(Beginning January 1, 2023)

ITEM	TIMEFRAME	RATE
Morning session	8:00 a.m. – 12:00 p.m.	$125 per session (including Saturdays)
Afternoon session	1:00 p.m. – 5:00 p.m.	$125 per session (including Saturdays)
Overrun afternoon	After 5:30 p.m.	$37 per hour
Evening session	5:00 p.m. – 9:00 p.m. (includes 30 minute dinner break)	$125 per session
Overrun evening	After 9:30 p.m.	$37 per hour
Workshops & training sessions	Every 4 hours in attendance	$125 per session
Called in for quorum purpose only session	Various	$50 per session
Duties of ARB business outside of hearing	Various (for ARB officers or those designated by the Chairman to perform specific secondary duties)	$37 per hour
Lunch	2 sessions worked (morning & afternoon)	$15 flat
Dinner	Worked evening session	$20 flat
Stipend for incidentals	2 sessions worked	$5 flat

Date Adopted: 11-29-2018

Resolution #: 2018-1070

Date Amended: 01-24-2019

Resolution #: 2019-1073

Date Amended: 08-25-2022

Resolution #: 2022-1114

Date Amended: 10-27-2022

Resolution #: 2022-1117

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