

**William A. 'Bert' Miller, III**  
Mayor  
**Bernie Gessner**  
Mayor Pro-Tem  
**Josh M. Fultz**Councilmember



**James Harris**  
Councilmember  
**Pattie Pederson**  
Councilmember

**NOTICE OF MEETING OF THE GOVERNING BODY OF THE  
CITY OF NAVASOTA, TEXAS  
OCTOBER 9, 2023**

Notice is hereby given that a Regular Meeting of the governing body of the City of Navasota will be held on the 9th of October, 2023 at 6:00 PM at the City Hall in the City Council Chambers, Room No. 161, located at 200 E. McAlpine Street, Navasota, Texas 77868, at which time the following subjects will be considered, to wit:

To watch the City Council meeting live please visit the City of Navasota's Youtube here: <https://www.youtube.com/channel/UCItnx7BQt0TCIYJRiZ14g5w>

1. Call to Order.
2. Invocation -Pastor Matt Cecil, First Baptist Church  
Pledge of Allegiance
3. Remarks of visitors: Any citizen may address the City Council on any matter. Registration forms are available on the podium and/or table in the back of the city council chambers. This form should be completed and delivered to the City Secretary by 5:45 p.m. Please limit remarks to three minutes. The City Council will receive the information, ask staff to look into the matter, or place the issue on a future agenda. Topics of operational concerns shall be directed to the City Manager.

4. Staff Report:

- (a) Proclamation - Support your local Chamber of Commerce Day. [Mayor Bert Miller]
- (b) Proclamation - National Night Out. [Mayor Bert Miller]
- (c) Introduction of new employees, Kristin Gauthier, Assistant City Manager; Eli Jurzez, Natural Gas Technician and Victoria Gutierrez, Fire Cadet. [Peggy Johnson, HR Director]
- (d) Recognition of service awards - Sarah Moon, Communication Supervisor (Police Department) for 5 years of service. [Peggy Johnson, HR Director]
- (e) Update on CIP Projects. [Jennifer Reyna, Public Works Director]
- (f) Update after attending the Texas Municipal League (TML) annual conference. [City Council and City staff]
- (g) Board and Commission update. [City Council]
- (h) Reports from City Staff or City Officials regarding items of community interests, including expressions of thanks, congratulations or condolence; information regarding holiday schedules; honorary or salutary recognition of public officials, public employees, or other citizens; reminders about upcoming events organized or sponsored by the City; information regarding social, ceremonial, or community events organized or sponsored by a non-City entity that is scheduled to be attended by City officials or employees; and announcements involving imminent threats to the public health and safety of people in the City that has arisen after the posting of the agenda. [Jason Weeks, City Manager]

- 5. Consideration and possible action concerning the appointment of a city staff member, Pursuant to Article V, Section 1(c) of the Navasota City Charter, to serve as the Administrative Officer authorized to perform the duties of the City Manager in the City Manager's absence or inability to perform his duties, and related issues. [Jason Weeks, City Manager]
- 6. Consideration and possible action on the first reading of Ordinance No.1033-23, approving the Project Plan and Financing Plan for City of Navasota Tax Increment Reinvestment Zone Number 1. [Lupe Diosdado, Development Services Director]
- 7. Consideration and possible action on Resolution No. 749-23, nominations to the Board of Directors of the Grimes County Appraisal District. [Susie Homeyer, City Secretary]
- 8. Consideration and possible action on Change Order No. 2 to the Airport Utilities Extension project in the amount of \$1,355. [Jon Mackay, Graduate Engineer]
- 9. Consideration and possible action on appointment to the Charter Review Committee and discussion with the Charter Review Committee concerning the City of Navasota Home Rule Charter. [Jason Weeks, City Manager]
- 10. Adjourn.

**DATED THIS THE 29TH OF SEPTEMBER, 2023**

**/JW/**

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**BY: JASON WEEKS, CITY MANAGER**

**I, the undersigned authority, do hereby certify that the above notice of meeting of the governing body of the CITY OF NAVASOTA, is a true and correct copy of said notice and that I posted a true and correct copy of said notice in the glass bulletin board, in the foyer, on the south side of the Municipal Building as well as in the bulletin board on the north side of the Municipal Building of the City of Navasota, Texas, a place convenient and readily accessible to the general public at all times, and said notice was posted on the 29th of September, 2023 at 03:29 PM and will remain posted continuously for at least 72 hours preceding the scheduled time of said meeting. Agendas may be viewed at [www.navasotatx.gov](http://www.navasotatx.gov).**

***The City Council reserves the right to convene in Executive Session at any time deemed necessary for the consideration of confidential matters under the Texas Government Code, Sections 551.071-551.089.***

**DATED THIS THE 29TH OF SEPTEMBER, 2023**

**/SMH/**

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**BY: SUSIE M. HOMEYER, CITY SECRETARY**

**THIS FACILITY IS WHEELCHAIR ACCESSIBLE AND ACCESSIBLE PARKING SPACES ARE AVAILABLE. REQUESTS FOR ACCOMMODATIONS OR INTERPRETIVE SERVICES MUST BE MADE 48 HOURS PRIOR TO THIS MEETING. PLEASE CONTACT THE CITY SECRETARY'S OFFICE AT (936) 825-6475 OR (936) 825-6408 OR BY FAX AT (936) 825-2403.**



## REQUEST FOR CITY COUNCIL AGENDA ITEM #4

<p>Agenda Date Requested: <u>October 9, 2023</u></p> <p>Requested By: <u>Jason Weeks, City Manager</u></p> <p>Department: <u>Administration</u></p> <p><input checked="" type="radio"/> Report    <input type="radio"/> Resolution    <input type="radio"/> Ordinance</p> <p>Exhibits: <u>Proclamation</u></p>	<table border="1" style="width: 100%; border-collapse: collapse;"><thead><tr><th colspan="2" style="text-align: center;">Appropriation</th></tr></thead><tbody><tr><td>Source of Funds:</td><td><u>N/A</u></td></tr><tr><td>Account Number:</td><td><u>N/A</u></td></tr><tr><td>Amount Budgeted:</td><td><u>N/A</u></td></tr><tr><td>Amount Requested:</td><td><u>N/A</u></td></tr><tr><td>Budgeted Item:</td><td><input type="radio"/> Yes    <input checked="" type="radio"/> No</td></tr></tbody></table>	Appropriation		Source of Funds:	<u>N/A</u>	Account Number:	<u>N/A</u>	Amount Budgeted:	<u>N/A</u>	Amount Requested:	<u>N/A</u>	Budgeted Item:	<input type="radio"/> Yes <input checked="" type="radio"/> No
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Amount Budgeted:	<u>N/A</u>												
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Budgeted Item:	<input type="radio"/> Yes <input checked="" type="radio"/> No												

## AGENDA ITEM #4

### Staff Report:

- (a) Proclamation – Support your local Chamber of Commerce Day. [Mayor Bert Miller]
- (b) Proclamation - National Night Out. [Mayor Bert Miller]
- (c) Introduction of new employees, Kristin Gauthier, Assistant City Manager; Eli Juarez, Natural Gas Technician and Victoria Gutierrez, Fire Cadet. [Peggy Johnson, HR Director]
- (d) Recognition of years of service – Sarah Moon, Communication Supervisor, 5 years. [Peggy Johnson, HR Director]
- (e) Update on CIP Projects. [Jennifer Reyna, Public Works Director]
- (f) Update after attending the Texas Municipal League (TML) annual conference. [City Council and City Staff]
- (g) Board and Commission update. [City Council]
- (h) Reports from City Staff or City Officials regarding items of community interests, including expressions of thanks, congratulations or condolence; information regarding holiday schedules; honorary or salutary recognition of public officials, public employees, or other citizens; reminders about upcoming events organized or sponsored by the City; information regarding social, ceremonial, or community events organized or sponsored by a non-City entity that is scheduled to be attended by City officials or employees; and announcements



**involving imminent threats to the public health and safety of people in the City that has arisen after the posting of the agenda. [Jason Weeks, City Manager]**

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### **SUMMARY & RECOMMENDATION**

- a. Mayor Miller will provide proclamations for Support your local Chamber of Commerce Day.
- b. Mayor Miller will provide proclamation for National Night Out scheduled for Tuesday, October 17, 2023.
- c. Peggy Johnson, HR Director, will introduce Kristin Gauthier, Assistant City Manager, Eli Juarez, Natural Gas Technician, and Victoria Gutierrez, Fire Cadet.
- d. Peggy Johnson will recognize Sarah Moon, Communication Supervisor for 5 years of service.
- e. Jennifer Reyna, Public Works Director, will give the City Council an update on CIP Projects.
- f. If applicable, City Council and city staff will provide a summary of the Texas Municipal League annual conference.
- g. If applicable, the City Council will provide Board and Commissions updates.
- h. Staff and City Council will provide updates on other upcoming events.

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### **ACTION REQUIRED BY CITY COUNCIL**

**No action required.**

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**Approved for the City Council meeting agenda.**

  
\_\_\_\_\_  
**Jason B. Weeks, City Manager**

9/28/23  
\_\_\_\_\_  
**Date**

**PROCLAMATION**

**RECOGNIZING**

**SUPPORT YOUR LOCAL CHAMBER**

**OF COMMERCE DAY**

**WHEREAS**, Chambers of Commerce strive to address the community's top challenges and greatest opportunities through bold leadership and innovative problem-solving; and

**WHEREAS**, chambers of commerce foster stronger, more vibrant communities by advocating for priorities to promote economic prosperity, boost quality of life and create access to meaningful employment and opportunity for all residents.

**WHEREAS**, chambers of commerce are champions of communities, serving as a trusted resource for businesses, residents and other stakeholders; and

**WHEREAS**, chambers of commerce create catalytic community partnerships to build resilient economies and promote community-wide prosperity; and

**WHEREAS**, the City of Navasota operates under a Home Rule Charter with a council/manager form of government. There are five elected Council members who serve for alternating two-year terms.

**THEREFORE, BE IT RESOLVED**, that I Bert Miller, Mayor of the **City of Navasota** proclaims October 18, 2023, as

**Support Your Local Chamber of Commerce Day**

and encourages Navasota, Texas residents to learn more about the chamber, its impact and support of local businesses.

**SIGNED THIS THE 9<sup>TH</sup> DAY OF OCTOBER, 2023**

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**BERT MILLER, MAYOR**

# **PROCLAMATION “NATIONAL NIGHT OUT” THE CITY OF NAVASOTA, TEXAS**

**WHEREAS**, on Tuesday, October 17th, the City of Navasota will participate in the celebration of the annual National Night Out; and

**WHEREAS**, National Night Out is a great opportunity for the community, law enforcement and other public safety officials to join forces with over 37 million people nationwide in support of “America’s Night Out Against Crime”; and

**WHEREAS**, the event is planned to promote crime and drug prevention awareness and to strengthen police-community partnerships to keep our neighborhoods safe; and

**WHEREAS**, it is essential that all citizens of the community be aware of the importance of crime prevention programs and the impact that their participation can have on reducing crime in Navasota.

**NOW THEREFORE**, I, Bert Miller, Mayor of the **City of Navasota**, do hereby proclaim the night of Tuesday, October 17, 2023 as “**NATIONAL NIGHT OUT**” and I call upon all citizens in Navasota to join the Navasota Police Department and public officials in support of “National Night Out” by hosting a block party on October 17, 2023.

**DATED THIS THE 9<sup>th</sup> DAY OF OCTOBER, 2023.**

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**BERT MILLER, MAYOR**



CITY OF  
NAVASOTA  
2023

# CERTIFICATE of ACHIEVEMENT

This certificate is presented to

*Sarah Moon*

in appreciation of 5 years of dedicated service to  
the City of Navasota.



\_\_\_\_\_  
DATE

\_\_\_\_\_  
JASON WEEKS, CITY MANAGER

## AGENDA PLANNING CALENDAR

### **October 9, 2023** – DEADLINE FOR SUBMITTING ITEMS AND COVER SHEETS FOR THIS MEETING IS 09/25/2023

1. Called to order
2. Invocation/Pledge of Allegiance (Pastor Mac Vaughn)
3. Remarks of visitors
4. Staff Report: (a) Proclamations – Support your local Chamber and National Night Out; (b) Introduction of new employees, (c) Recognition of service award, Sarah Moon – 5 years; (d) Update of all CIP projects; (e) Board and Commission update; and (f) Reports from staff and City Council
5. Appointment of City Staff to fill the duties of City Manager
6. Appointment to the Charter Review Committee – Mac Vaughn
7. Change Order No. 2 – Airport Utilities
8. Resolution No. 749-23 - Nominate candidate to the Grimes Central Appraisal District Board of Directors
9. 1<sup>st</sup> reading of Ordinance No. 1033-23 – Approving project plan and reinvestment zone finance plan for reinvestment zone 1 - TIRZ
10. Adjourn

October 23, 2023 – Pastor T. J. Green (First Baptist Church), Proclamation – Municipal Court Week – November 6-10, 2023, New employees, Approve tax rolls for Grimes County and Brazos County, Consent Agenda: Minutes, MC Report and 2<sup>nd</sup> reading of Ordinance No. 1033-33 – approving TIRZ plan, Police for approving change orders

November 13, 2023 – Pastor Mac Vaughn

November 27, 2023 – Pastor T.J. Green (First Baptist Church),

December 11, 2023 – Pastor \_\_\_\_\_, Appointment of TIRZ members and assign position numbers



So much, so close.

# Core Values



## Teamwork & Collaboration

- We believe in the power of collective effort and cooperation.
- Foster a culture of collaboration among residents, businesses, and government.
- Together, we can achieve greater outcomes and overcome challenges.



## Honor & Integrity

- Uphold honesty, transparency, and ethical conduct in all endeavors.
- Demonstrate integrity in decision-making and actions for the greater good.
- Earn and maintain the trust of our community through principled leadership.



## Resilience & Adaptability

- Embrace change and remain agile in a constantly evolving world.
- Build resilience to face adversity and bounce back stronger.
- Learn from experiences to continuously improve and innovate.



## Inclusivity & Diversity

- Celebrate and embrace the richness of our diverse community.
- Promote inclusivity, ensuring that all voices are heard and valued.
- Create an environment where everyone feels welcome and respected.



## Vision & Progress

- Pursue a forward-thinking vision for the city's growth and development.
- Encourage innovation and progressive ideas that benefit our residents.
- Strive to be a model city that sets new standards and inspires others.



## Empowerment & Engagement

- Empower individuals to participate in shaping the city's future.
- Encourage active citizenship and engagement in local decision-making.
- Support initiatives that enhance community involvement and civic pride.



# 2023-2024 Strategic Plan

## Mission Statement

To guide Navasota's growth in a way that maintains our heritage, culture and uniqueness while maximizing our economic and social development.

## Vision Statement

Navasota 2027: What America wants to be — A beautiful, progressive, vibrant, service-oriented, close-knit community filled with historical charm and promise for people and business.

## Core Values: THRIVE

Teamwork &  
Collaboration

Honor &  
Integrity

Resilience &  
Adaptability

Inclusivity &  
Diversity

Vision &  
Progress

Empowerment &  
Engagement

## Goals

Planning &  
Economic  
Development

Marketing/  
Communications

Quality of Life

Staffing

Human  
Resources

Facilities/  
Buildings

Infrastructure



**NAVIA SOTA!**<sup>TM</sup>  
So much, so close.

**2023-2024 Strategic Plan**





## **The City of Navasota Strategic Planning Processes**

In December 2022, the City of Navasota embarked on a strategic planning process to create strategic priorities for 2023 through 2024. The following is the process used to reach the conclusions for the strategic plan.

The process kicked off with a preliminary planning meeting via Zoom between City Manager Jason Weeks and professional facilitator Alysia A. Cook, PCED, IOM with Opportunity Strategies LLC. The two met to review key issues facing the community, understand the programs and projects currently underway, and to prepare the process and format for the planning session.

On April 4, the consultant facilitated a Town Hall meeting seeking feedback from citizens and community stakeholders. That feedback is included in the Appendix.

On April 5, the consultant facilitated multiple focus group discussions with various stakeholder groups to secure feedback from them regarding their recommendations for the city council to consider. That feedback is included in the Appendix.

On April 18, the Navasota management team met at City Hall for a strategic planning workshop to begin creating recommendations for the city council to consider.

On April 19, the Navasota city council met at City Hall to begin considering the recommendations from the Town Hall meeting, the stakeholder interviews, and the Navasota management team.

The facilitator led the participants through an analysis of the SWOT (strengths, weaknesses, opportunities, and threats) they had completed online, a brainstorming exercise called Start-Stop-Accelerate, then discussions regarding desires and priorities for the next two years. Then the facilitator managed the development of and consensus on goals for 2023-2024.

Following the goal development, the facilitator led the group through strategy and metrics development.

The following is the City of Navasota 2023–2024 Strategic Plan.

## **Expectations**

The facilitator asked the participants to share any expectations for the day. Responses were as follows:

- Growth
- Voice for the Future
- Staff burnout
- Fund old infrastructure repair/replacement & new
- Streets, other infrastructure repairs plan for future
- Personal floating holidays
- Supervisor training
- How to appeal to top talent candidates
- Employee recognition program
- Work-from-home policy
- Increase TMRS pension matching
- Establish a standard for addressing small stuff
- Improve our departments
- Updating equipment/training/technology
- Culture/political attacks
- Fee structures for events



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## Goals

Planning &  
Economic  
Development

Marketing/  
Communications

Quality of Life

Staffing

Human  
Resources

Facilities/  
Buildings

Infrastructure

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## Core Values - THRIVE

- **Teamwork and Collaboration**
  - We believe in the power of collective effort and cooperation.
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  - Uphold honesty, transparency, and ethical conduct in all endeavors.
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- **Resilience and Adaptability**
  - Embrace change and remain agile in a constantly evolving world.
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- **Inclusivity and Diversity**
  - Celebrate and embrace the richness of our diverse community.
  - Promote inclusivity, ensuring that all voices are heard and valued.
  - Create an environment where everyone feels welcome and respected.
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  - Pursue a forward-thinking vision for the city's growth and development.
  - Encourage innovation and progressive ideas that benefit our residents.
  - Strive to be a model city that sets new standards and inspires others.
- **Empowerment and Engagement**
  - Empower individuals to participate in shaping the city's future.
  - Encourage active citizenship and engagement in local decision-making.
  - Support initiatives that enhance community involvement and civic pride.

## Staff To-Do List:

- ☐ Create new resident packets.
  - In-person / paper
  - Online / digital
- ☐ Equip Boards / Commissions.
  - Digital notebooks
  - 3-ring binders
- ☐ Update Cemetery Plot/Deeds.
  - Paper vs. Digital
  - Map / Color-coded



## Goal #1: Planning & Economic Development

*To plan for smart growth while maintaining small town charm.*

☐ 1.1 Develop a Comprehensive Plan for the City of Navasota that includes:

☐ Zoning / Subdivision – Ordinances

☐ Housing Development/Recruitment Plan

☐ 1.2 Hire a Main Street Director

☐ 1.3 Develop a 10-year CIP / Infrastructure Plan

☐ 1.4 Focus on Workforce Development concerns and solutions.

# of stakeholder meetings hosted or participated in each year: \_\_\_\_\_

% of unemployment at year-end 2023: \_\_\_\_\_

% of unemployment at year-end 2024: \_\_\_\_\_

% or # of students / graduates who stay in Navasota & work locally after graduation  
(collect data from ISD) in 2023: \_\_\_\_\_

% or # of students / graduates who stay in Navasota & work locally after graduation  
(collect data from ISD) in 2024: \_\_\_\_\_



☐ 1.5 Increase sales tax by 10% annually.

% increase FY 2023 to FY 2024: \_\_\_\_\_%

% increase FY 2024 to FY 2025: \_\_\_\_\_%

☐ 1.6 Increase HOT funds by 5% annually.

% increase FY 2023 to FY 2024: \_\_\_\_\_%

% increase FY 2024 to FY 2025: \_\_\_\_\_%

Secondary Priorities (if budget allows):

☐ Parks & Recreation Master Plan

☐ Update Thoroughfare Plan





## **Goal #2: Marketing/Communications**

*To facilitate effective two-way Communications with the people who live, work, and play in Navasota and offer those residents and visitors quality family leisure opportunities and events.*

- ❑ 2.1 Create a two-year marketing plan with priorities outlined.
- ❑ 2.2 Evaluate resident communication tools (i.e., blackboard).
- ❑ 2.3 Outreach to Texas Historical Commission's Brazos Trail & Navasota/Grimes County Chamber of Commerce regarding Heritage Tourism Events.
- ❑ 2.4 Survey residents on how they get their information & other information collection.
- ❑ 2.5 Implement a plan to host Town Hall meetings two times per year.
- ❑ 2.6 Launch new Navasota TX, EDC & Tourism websites, and train staff on how to manage departmental pages.
- ❑ 2.7 Re-evaluate community events and their budgets.

## Goal #3: Quality of Life

*To create, enhance, and improve program offerings and recreational facilities.*

☐ 3.1 Explore recruiting partners like Boys & Girls Club or YMCA

☐ 3.2 To offer at least two new programs per year.

# offered in FY 2024: \_\_\_\_\_

# offered in FY 2025: \_\_\_\_\_

☐ 3.3 To offer at least one event per quarter.

# offered in FY 2024: \_\_\_\_\_

# offered in FY 2025: \_\_\_\_\_

☐ 3.4 To add or enhance a park or recreational facility once a year (i.e., playground equipment, dog park addition)

# added/enhanced in FY 2024: \_\_\_\_\_

# added/enhanced in FY 2025: \_\_\_\_\_

☐ 3.5 To outreach, connect and network with outside organizations for programming opportunities (i.e., life skill classes with Navasota ISD)

☐ 3.6 Evaluate our outreach efforts/awareness of Parks & Recreation and Library programming and make appropriate changes.

## Goal #4: Staffing

*To develop a staffing plan.*

☐ 4.1 Assess current and future needs of personnel by department including internships.

☐ Public Works

☐ Public Safety – including traffic enforcement unit.

☐ Administration

☐ All Departments

☐ 4.2 Recruitment Plan

☐ Inform at Local / Regional academies.

☐ Create a recruitment package (Informational).

☐ 4.3 Improve Employee Benefits

### Top Priorities

☐ Increase TMRS pension contribution from 5% to 7% with 20-year retirement.

☐ Add stipend for certifications & miscellaneous designations and/or qualifications.

### Secondary Priorities (if budget allows)

- ☐ Evaluate leave time and increase if warranted.
- ☐ Consider health insurance for retirees.

## **Goal #5: Human Resources**

*To develop a plan to attract employees and leaders, train them, and ensure retention.*

- ☐ 5.1 Improve new hire on-boarding process.
  - ☐ Application process – Manage applications from candidates.
  - ☐ Provide timely feedback to candidates to improve our chances of hiring.
- ☐ 5.2 Improve Board/Commission member on-boarding process.
  - ☐ Outline duties & responsibilities.
  - ☐ Create an annual orientation.
- ☐ 5.3 Revise personnel policy for PTO (paid time off) for Public Safety.

## **Goal #6: Facilities/Buildings**

*To construct, renovate, and maintain city facilities based on current and future needs.*

### 6.1 Public Safety

#### 6.1.1 Top Priorities

- ☐ Identify available land for public safety facility.
- ☐ Identify funding mechanisms (bonds, loans, etc.).

#### 6.1.2 Secondary Priorities (if budget allows)

- ☐ Design & Construction
- ☐ Develop a Maintenance Plan

### 6.2 All other City Facilities

- ☐ Develop a plan for the future layout of City Hall.
- ☐ Develop a Facilities Master Plan that includes:
  - ☐ Navasota Center
  - ☐ Municipal Swimming Pool

- ☐ Horlock House
- ☐ Library
- ☐ Animal Services
- ☐ Fire Station
- ☐ Vehicle Services



## Goal #7: Infrastructure

*Budget for continued improvement of existing and new infrastructure, as well as smart planned growth.*

### 7.1 Maintaining Infrastructure

7.1.1 Streets – Each one based on condition and usage.

☐ # of streets maintained in 2023: \_\_\_\_\_

☐ # of streets maintained in 2024: \_\_\_\_\_

7.1.2 Water – Based on type and number of repairs previously completed as well as planning and isolating of valves.

☐ \$ spent on water infrastructure maintenance in 2023: \$\_\_\_\_\_

☐ \$ spent on water infrastructure maintenance in 2024: \$\_\_\_\_\_

7.1.3 Wastewater – Based on age and construction type (Clay vs. PVC).

☐ # of feet of wastewater maintained in 2023: \_\_\_\_\_

☐ # of feet of wastewater maintained in 2024: \_\_\_\_\_

7.1.4 Natural gas – Based on as needed; preventative maintenance based on atmospheric conversion, distribution, structural integrity & maintenance plan.

☐ \$ spent on natural gas infrastructure maintenance in 2023: \$ \_\_\_\_\_

☐ \$ spent on natural gas infrastructure maintenance in 2024: \$ \_\_\_\_\_

## 7.2 Repairing Infrastructure

7.2.1 Streets – Repair as needed.

☐ \$ spent on street infrastructure repairs in 2023: \$ \_\_\_\_\_

☐ \$ spent on street infrastructure repairs in 2024: \$ \_\_\_\_\_

7.2.2 Water – Repair as needed (i.e., leaks, severity).

☐ \$ spent on water infrastructure repairs in 2023: \$ \_\_\_\_\_

☐ \$ spent on water infrastructure repairs in 2024: \$ \_\_\_\_\_

7.2.3 Wastewater – Repair as needed.

☐ \$ spent on wastewater infrastructure repairs in 2023: \$ \_\_\_\_\_

☐ \$ spent on wastewater infrastructure repairs in 2024: \$ \_\_\_\_\_



### 7.2.3 Natural gas – Repair as needed.

- ☐ \$ spent on natural gas infrastructure repairs in 2023: \$ \_\_\_\_\_
- ☐ \$ spent on natural gas infrastructure repairs in 2024: \$ \_\_\_\_\_

## 7.3 New Construction of Infrastructure

### 7.3.1 Streets – by developer

- ☐ \$ spent on new street construction in 2023: \$ \_\_\_\_\_
- ☐ \$ spent on new street construction in 2024: \$ \_\_\_\_\_

### 7.3.2 Water

- ☐ Construction of water tower.
- ☐ Construction of water well(s).
- ☐ Construction of water plant.

### 7.3.3 Natural Gas

- ☐ More natural gas regulator stations.
- ☐ Looping natural gas system.
- ☐ Increase natural gas main size.

### 7.3.4 Wastewater

- ☐ Additional wastewater treatment plant.
- ☐ More lift stations and lines.

### 7.3.5 Railroad Grade Separation

- ☐ Construct bridge to cross over railroad tracks.

## 7.4 Equipment Acquisition

### Top Priority

- ☐ 7.4.1 Mobile data terminals (MDT) in Police vehicles.
- ☐ 7.4.2 Updating & maintaining a vehicle & equipment replacement plan.

### Secondary Priorities (if budget allows)

- ☐ 7.4.2 Public Safety – citywide cameras.
- ☐ 7.4.3 Fire Ladder Truck.



# NAVASOTA!™

So much, so close.

## 2023-2024 Strategic Plan Appendix





## City of Navasota Town Hall Meeting – April 2023

Alysia Cook of Opportunity Strategies LLC facilitated a public Town Hall Meeting with residents and business owners throughout Navasota on April 4, 2023.

She asked the public eight questions. The questions and respective answers that the participants provided are listed below. These comments are in their own words and not edited.

### 1. What do you think are the most pressing issues facing Navasota?

- Infrastructure, road, streets
- Traffic
- Identity: newcomers & longtime residents
- Growth
- Pedestrian infrastructure
- Safety
- Loose dogs/ unleashed
- Public transportation:
  - N<->S
  - E<->W
  - Victoria St -> South
- Traffic safety - speeding in neighborhoods
- Animal control PSAs
- Heritage Meadows
  - Traffic calming needed
- Crime/gun violence
- Zoning needs/future:
  - (Where /not commercial)
  - Dual zone
  - Tri zone

- Noise – explore ordinance enforcement
  - Mufflers
  - Music
- Best place for information: [navasotatx.gov](http://navasotatx.gov)
- Dedicated green space
- Junky yards /cars/RVs
  - More frequent checks by staff needed
- Signage to parks
- Trains in downtown:
  - Traffic backups
  - Stoppage
- Additional in /outs in downtown
- Red light needed at LaSalle & Blackshear
- Fire station/firetrucks can be blocked by train
- Emergency vehicles sounds /light
- Greenspace requirement in new developments
- Code enforcement
- Establish growth targets /parameters

## 2. **What improvements would you like to see in our city's infrastructure?**

- Street maintenance plan
- Sidewalk allocation space
- Real sidewalk network beyond downtown
- Smoother road surfaces vs. patchwork
- Different materials on road to lesson wear & tear: explore options
- Drainage – explore recommendations from Drainage Study
- Get big trucks to adhere to truck route
- Water quality/taste – too hard
- Sidewalk design – triangles unsafe

- Accessibility: city and storefronts
- Widen access roads – TxDot

### **3. What types of events or programming would you like to see in Navasota?**

- Keep existing events
- Church Open House
- Keep free concerts – make longer
- Summer concerts – start later
- Display US flag & Texas flag more often
- More Town Hall meetings
- Movies in the Park
- More historical events (Washington on the Brazos)
- More advertising (Bring them here)
- Art Walk and/or other art events
- Flag design contest for kids
- Homemade ornaments at Christmas – kids
- Event after tree lighting – Shopping?
- Dated ornaments sold by merchants

### **4. Are there any zoning or land use policies you think are outdated or need to be revised?**

- Junky vehicles
- Code enforcement
- Update Comprehensive Plan – underway
- Set-back requirements / character
- Multifamily / density
- What can property owners do with 75x75 or 50x75? –explore options/ lot size lots
- Downtown residential – designated parking needed
- Revisit tiny home options

- Workforce / attainable housing
- Proactive thoughtful housing strategies
- Revisit modular vs. manufactured homes
- Check standards on portable buildings/sheds as housing shelters
  - Dwellings: what's allowed?

## **5. How can the city better support small business & entrepreneurs?**

- Chamber has mixers
- Great job!
- Host a business roundtable series
- Downtown business roundtables
- Encourage more business to be open on Sundays
- Job Fair – Host one

## **6. Are there any specific neighborhoods or areas of the city that you feel are underserved by city resources?**

- Any area with bad streets
- Loose dogs in shopping center/gas station area rail/road tracks (animal control)
- Curbs & gutters
- Older historic areas
- Outskirts of town, E, W, S (lower income areas)
- Dirt streets areas: pave these for quality of life
- Have developers put in roads in new developments
- Sidewalks for parts of town where many people do not drive/have vehicles (for safety)
- More frequent updates on how city is serving them
- Run the street sweeper more often

## **7. What amenities would you like to see in the future that aren't currently here?**

- Curbside Recycle
- Emergency plan for train disaster needed
- Household hazardous waste
- Technology recycles
- Battery recycling events
- Mosquito control (city or county?)
- Automated mail service (Federal)
- Fenced park
- Train derailment exercise /training
- Parks on west & south
- Pickleball courts
- Tornado working siren

## **8. What types of retail/ commercial business would you like to see here next?**

- Eye doctor
- Hearing /audiology doctor
- Quick Care/ Urgent Care
- Something for kids:
  - Boys & Girls Club
  - YMCA
  - Day Camp
  - Summer Camp
- Continue to support downtown
- Whataburger
- Business near apartments
- Gas stations
- CVS or Walgreens



## Stakeholder Focus Groups – April 2023

Alysia Cook of Opportunity Strategies LLC facilitated a variety of focus group meetings with stakeholders throughout Navasota on April 5, 2023. Each group is identified below, as well as the questions that were asked and the answers that the participants provided. These comments are in their own words and not edited.

### Realtors & Developers

#### 1. What type(s) of housing is needed in Navasota and at what price point or range?

- Patio homes for elderly
  - Low maintenance
  - Maintenance included
- Middle class new rentals at \$1500/month
- Low-income housing for former mobile homeowners who were flooded
- 105 towards airport – sides of road need to be upgraded
- Townhomes
- Incentivize housing developments
- Senior subsidized housing
- Resort style tiny homes and /or RV park

#### 2. What can the city do to encourage the development of new housing and the renovation of existing housing?

- Upgrade city roads
- City should participate in road improvements for projects
- Review specs – Do the ones we adopted from College Station suit Navasota?
- Not all parts of town need to be regulated the same way

- Unrealistic to have full plans paid for / presented in advanced
- Why does city require green space then not build parks on it in development?
- Is green space still needed here?
- City should warn potential land buyers about scam sellers
- Consider land buyouts
- No need for natural gas requirements in every neighborhood

**3. How can the city work with housing developers and landlords to increase the availability of affordable rental units?**

- Not require so many criteria that increases costs
- Lighter regulations
- Fire hydrants vs. 85 ft. firetruck turnarounds
- Reimbursement programs to help development recoup money
- Require higher maintenance on existing apartments – increase rules & enforcement to weed out trouble tenants
- Parkland fees are too high – Over \$1K

**4. Are there any existing regulations, policies, or zoning laws that the city could change to encourage more housing or retail/commercial development?**

- Not require so many stiff requirements
  - Back out parking
  - Alley parking
  - Signage
- Overly difficult to work with / too much friction
- Help us look for ways to make my deal work here
- \$550 variance fee is unrealistic for every single thing
- More open discussion with developers & REALTORS – have regular meetings

- Need better consistency with Code Enforcement & Building Inspections
  - Streamline
  - Operate off of one checklist, please
- Unrealistic to require asbestos plans on a building that is only 3 years old
- Need someone in the job with local knowledge

**5. What are the main challenges that developers currently face when trying to build or develop properties in Navasota, in comparison to other cities?**

- Streamline inspection process
- Streamline plans examination
- Help us deal with TXDOT
- Get more feedback from professional developers who also invest elsewhere
- More commercial /retail developments - maintain our appeal

**6. How can the city streamline the permitting and zoning process for developers and engineers to make it more efficient?**

- Host developer discussions/workshops
- Continue to search for a quality experienced inspector to add to staff
- Fine tune ordinances to identify which ones can be loosened /which shouldn't
- Preliminary draft of plans could be helpful - not require, but please give us the opportunity
- Park set asides: encourage greater use rather than require more

## Education

### **1. What are the main challenges and priorities currently facing the school district/ community college and how can the city help to address them?**

- Blinn Applied Tech Summer Camp
- Affordable housing for single teachers & families:
  - One-income households
  - Starter homes
  - 2nd level homes
- Expand housing options /variety
- Class A apartments / duplexes
- Continue the positive information regarding our school district to attract people
- Salary range \$43,600 -> 50,000 teacher pay for 5 years & fewer, which is 68%
- 80% of students are in poverty
- After-school care would be ideal
- Boys & Girls Club
- Splash pad/pools
- Transportation challenges: public transit for students
- Shared information between educators & employees
- Youth retention & employee retention
- Share with us the workforce demands you hear from employers

### **2. How can the city and school district collaborate to ensure that we are producing skill sets that meet the needs of local employers so that Navasota can retain larger percentages of its youth as its future workforce?**

- Connections between employers & educators – need regular discussions
- Industrial Boot Camp at Blinn College
  - Summer 2023 (2nd year)

- Help serve as a conduit between school district & Blinn
- Fall Expo (Career & Job Fair)
  - Bizzell Academy -> nontraditional students
  - Help us promote this event
  - Provide resources for contacts / employers
- High School Principal is encouraging teachers to explore careers for their students for internships and for externships for themselves (teachers)
- Open House idea at night for parents

**3. Are there any specific programs or initiatives that the city could support to benefit students and the school district/community college?**

- CTE programs/opportunities
- Help us spread the word
- Help us promote our Industrial Boot Camp (Summer Camp)
- Help promote the school district to families choosing new city to move
- Coordinate with Rayna to help us produce the Career Showcase
- Chamber Business Expo – way to work together

**4. How can the city better support students and families facing socioeconomic challenges or homelessness?**

- Help those kids' parents connect with jobs
- Transportation
- Reskill and upskill for parents too

**5. Are there any infrastructure or transportation needs that the city could help the school district address?**

- Students need transportation to the disciplinary facility and to Blinn College

**6. How can the city and school district work better together to promote safety and security in the schools?**

- City/Police work well together with school district
- More money budgeted for more Police

## **Industry & Business**

**1. What are your main workforce challenges?**

- Finding suitable workers: skilled trade workers
- Keep sharing our information
- People trained in mechanics and machining
- Explore how to attract experienced workers to Navasota (especially engineers)
- Life skills needs
- Enhanced direction on City's social media to showcase employers and their available jobs more regularly
- Get us (industry leaders) an invitation to speak at Career Day in high school – connect us
  - Expose us to more students
  - Onsite showcase of facility
  - Internships
  - Passing drug tests: education

**2. What is your best tool/method for finding new employees?**

- Social media (posting ads)
- Employment agency
- Plan to use future City website listing
- Finder's fees (to employees)
- Recruiters
- NOV National /corporate recruiter

**3. Is there any workforce skill set that your business needs that isn't being produced by a local or area educational facility (high school, CTE, Technical College, Community College, etc.)**

- PLC control programmers /troubleshooting
- Mechatronics
- Math conversions/measuring tape usage
- Life skills
- What happened to the old Industrial Foundation?

**4. Are there any quality-of-life amenities that Navasota needs to have that would make more of your employees move/remain here?**

- Apartments and other rental housing options
- Help fix the Doctor shortage
- Family-oriented events
- More sports opportunities for kids

**5. What can the city do to help make Navasota an even better place to do business?**

- Litter pickup – it's embarrassing when we host our clients from out of town
- Connect us with educators: close the gap
- Host a Workforce Roundtable on a regular basis
  - Start with Quarterly
- City could recruit visitors to move here (we love living here!)
- Promote Shop Local

**6. What other types of businesses (industrial, commercial, or retail) would you welcome/like to see here?**

- Bigger grocery store
- Tool/supply
- Retail in optical
- Chick-fil-A
- Sit down restaurant
- Cafe/coffee shop
- TKD
- Stuff for my spouse to do
- Hobby/crafts

## **Boards & Commissions**

**1. What are the main challenges facing your board/commission?**

- Never received direction from council (no onboarding, no goals)
- No job description or performance expectations
- No juvenile facilities here
- Lack of awareness by citizens of roles of commissions



- Website awareness is needed to advertise to citizens – lots of good info on city website
- Finding interested volunteers with flexible schedules
- Knowing where residents get their info

## **2. What can the city do/provide/offer to help your board/commission succeed?**

- Help us get greater feedback from a variety of stakeholders
- Do what we say: consistency is key
- Educate residents on processes especially before they begin work
- Give Board of Adjustment tools to help make decisions / punishments
- Identify problems before they begin
- Need to create a guidebook for P&Z and Board of Adjustment & Code Enforcement to describe rules/laws

## **3. Do you feel like you (individually) received the proper amount of onboarding for your service (job description, performance expectations, board notebook, bylaws, governing documents, etc.?) If not, what would have made your onboarding process more productive?**

- 100% No
- Educate potential board members on role and expectation – job description
- Manual to reference /board notebook
- In-person onboarding
- Criteria for selection
- Board / Commission Development Training
- Conflicts of Interest form
- Conflicts of Interest decision trees
- Attendance expectations
- Promote or require guest attendance for potential applicants prior to nominations

**4. Is there any red-tape or bureaucracy at the city that hinders or hampers your board/ commission's success?**

- No
- Require the other HUD-regulated organization in the city to report out like the main HUD office (Allen White)

**5. Does your board/commission operate regularly from a strategic plan? If so, what is the timeframe of your strategic plans (1, 2, 3, 5-year?)**

- Yes, for most, but not all
- Annual goals

**6. Are there goals in your strategic plan that the city can help you achieve?**

- No, already easy to work with

## **Health & Public Safety**

**1. What are the challenges you are facing in healthcare or public safety?**

- Meeting the demand for services
- Revenue not matching need
- Traffic
- Crime
- Salaries:
  - Recruit/ retain
  - Sign up bonus

- Fewer people going into the Academies
- Staff shortages all over
- Prices of equipment and ammunition
- Installation time/delays

## **2. How can the city better support your goals/efforts?**

- Council is responsive
- Legislative persuasion
- Help promote existing messaging shift from “Animal Control” to Animal Services”
- Support volunteerism
- Marketing – need greater support for Animal Services

## **3. What needs does your organization/team have regarding workforce skills in healthcare and public safety?**

- None
- Very limited pool of potential applicants: law enforcement officers, jailers, dispatch, etc.
- Awareness about Animal Services with our law enforcement organizations and officers

## **4. What strategies can our city employ to enhance public safety, and how can healthcare professionals contribute to these efforts?**

- Need a public health department to help guide public safety professionals
- Mental Health concerns:
  - Breakdowns
  - Not everyone needs to be jailed
  - “Jail diversion”
  - Mental health advisors

- Ensure teamwork collaboration
- Veterinarian Health Advisor
  - Reduce disease spread
  - Safety

## **5. How can Navasota become a healthier community?**

- Healthy choice awareness
- Wellness Programs /fitness programs
- Walking trails
- Healthy food awareness with PSAs
- Continuing education for public safety

## **6. How can Navasota become a safer community?**

- Promote “if you see something, say something”
- Public awareness
- CrimeStoppers Hotline
- Community policing presence
- Community risk reduction:
  - Used to be called “ fire prevention ”
  - Budget prohibits now
  - Weather related
  - Building pre-planning
  - Public education
  - Fire Marshal
- Accredited Fire Team & Police Team
- Kudos to working together
  - Proactive law & fire protection
- Hospital capabilities : help them grow

## Downtown

### **1. What are the challenges in opening and operating business in downtown?**

- Parking: elderly needs
- Encourage Downtown workers to park elsewhere
- Curb level step ups are dangerous: customers fall
- Need more store traffic
- Discourage property owners from raising rent too much
- City could highlight business
- Educate residents to shop local
- Directional signage / wayfinding
- Finding staff
- Construction hazards in parking lots along the creek
- Construction materials sometimes in inappropriate spaces

### **2. Are there any infrastructure improvements or beautification projects that the city can undertake to make downtown more attractive and inviting?**

- Great job so far!
- None
- Why is RR street that direction & not opposite?

### **3. How can the city support and promote local businesses in the downtown area?**

- Highlight our businesses on social media
- Good job on this

**4. Are there any specific initiatives or programs that the city can implement to support the growth and success of downtown businesses?**

- Farmers Market – keep on radar
- Provide us with a Main Street Director
- First Friday events

**5. What types of workshops/seminars do you need that you're not getting elsewhere?**

- Customer Service workshops
- Permitting workshops
- Business Finances
- Tax workshops
- SBA /loans/banking
- Bring our SBDC/SCORE rep to speak to us
- Technology workshops
  - Digital training, printer
  - Cloud services
  - Software

**6. What types of businesses are missing/still needed to come into downtown Navasota?**

- Shopping
- Arcade/pool hall
- Craft shop
- Yarn / sewing store/ quilting

## Nonprofit & Governmental

### 1. What are the main challenges currently facing nonprofits in Navasota?

- Money
- Staff
- Place/location for meetings, projects & archives
- Participation /volunteers
- Local business donations
- All donations
- Dealing with government
  - IRS
  - Reporting /990

County:

- Awareness
- Communications/multiple platforms
- Educate public of who does what
- Identifying nonprofits to support
- Ensure fairness

### 2. Is there a need for a certain nonprofit here that doesn't exist yet?

- Yes, we need a YMCA or similar like a Boys & Girls club
- Tutor facility
- Senior Citizen Center with:
  - Activities
  - Workshops/awareness
  - Navigating existing programs
  - Protections

- Daytime Elder care
- Technology training
- Meals
- Entertainment
- Especially if we market ourselves as “retirement community ”

### **3. How can our city work more effectively with your nonprofit to address community needs/ achieve your goals?**

- Provide transportation to many things in town for:
  - Students
  - Seniors
  - Community Events
  - Workforce training
- Town Hall meetings: hold in various neighborhoods, model homes, parks, etc.
- Students interns/work opportunities for students
  - Awareness /participation
- Workforce Investment Opportunity Act
  - Intern reimbursement

### **4. What impact has your nonprofit had on our city so far, and how do you measure and evaluate that impact?**

- City has been helpful
- Two Rivers:
  - Increased Heritage Tourism
  - Bring in tourists
- Garden Club:
  - Making things beautiful
  - Bring tourists in



- Youth engagement
- Senior engagement
- Community engagement
- Number of lives we touch
- Number of meals served
- Number of senior care packages
- City helps us leverage our impact
- Number of kids in MudCats
  - Economic impact
  - Tournaments
- Nonprofits that give back to community

**5. How can the city and nonprofit sector work together to leverage resources and maximize impact on important issues facing our community?**

- Grimescountytexas.gov
- Existing county /city stakeholder meetings
- Communications
- Just continue – proving successful
- Continuously share existing programs, e.g. county transportation
- Health Resource Center
  - Help promote this
  - Resource guide
- We need a list of area nonprofits:
  - 211.org
  - Guidestar.org
  - United Way
- Hospital has a Senior meeting space
- Activities
- Offer a “Did you know...” series

## **6. How can the city support and empower nonprofit organizations to build sustainable solutions to pressing community needs?**

- Again, help us communicate our offerings
- Leverage relationship to grow exposure
- Telling our success stories

### **Random comments**

- Consistency of low-income housing city requirement – safety
- Park & Fire Fund:
  - Share with public what it is
  - What is being done with the money
- Need Emergency Services out towards airport: closer Fire/EMS
- More events for families
- Tear down abandoned properties
- More focus on neighborhoods now that downtown is thriving
- Be sure to notify residents in annexed areas that they can now vote (Elections Admin)



## REQUEST FOR CITY COUNCIL AGENDA ITEM #5

Agenda Date Requested: <u>October 9, 2023</u>
Requested By: <u>Jason Weeks, City Manager</u>
Department: <u>Administration</u>
<input type="radio"/> Report <input checked="" type="radio"/> Resolution <input type="radio"/> Ordinance

Exhibits: None

Appropriation	
Source of Funds:	<u>N/A</u>
Account Number:	<u>N/A</u>
Amount Budgeted:	<u>N/A</u>
Amount Requested:	<u>N/A</u>
Budgeted Item:	<input type="radio"/> Yes <input checked="" type="radio"/> No

## AGENDA ITEM #5

**Consideration and possible action concerning the appointment of a city staff member, Pursuant to Article V, Section 1(c) of the Navasota City Charter, to serve as the Administrative Officer authorized to perform the duties of the City Manager in the City Manager's absence or inability to perform his duties, and related issues.**

## SUMMARY & RECOMMENDATION

Article V - Section 1(c) of the City Charter states City Council states "In the absence or inability of the city manager to perform his duties the council by a majority vote may designate a qualified administrative officer to perform the duties of city manager during such absence or disability." On June 27, 2022, City Council approved the City Manager's recommendation to designate Fire Chief, Jason Katkoski as the qualified administrative officer to perform the duties of city manager during the absence or disability of the city manager. City Council has approved the fiscal year 2023-2024 budget which included funding the Assistant City Manager position, which had previously been held by Shawn Myatt; therefore, City Manager, Jason Weeks is requesting City Council to designate the new Assistant City Manager as the qualified administrative officer to serve in this capacity during his absence or disability. Though there are no planned or expected absences of City Manager Weeks, it is the best practice to make sure these types of decisions are made ahead of unexpected situations. Therefore, City Manager, Jason Weeks request City Council designate Assistant City Manager, Kristin Gauthier as the qualified administrative officer to perform the duties of the city manager to perform administrative duties in the absence or inability of the manager to perform those duties. Ms. Gauthier has over 15 years of

local government experience, primarily in emergency management, but has the knowledge, skills, and abilities to succeed in this role should she be needed to step up.

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**ACTION REQUIRED BY CITY COUNCIL**

**Authorize Assistant City Manager, Kristin Gauthier to perform the duties of the city manager in his absence or disability.**

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Approved for the City Council meeting agenda.

  
\_\_\_\_\_  
Jason B. Weeks, City Manager

9/28/23

\_\_\_\_\_  
Date



## REQUEST FOR CITY COUNCIL AGENDA ITEM #6

Agenda Date Requested: <u>October 9, 2023</u>
Requested By: <u>Lupe Diosdado, Director</u>
Department: <u>Development Services</u>
<input type="radio"/> Report <input type="radio"/> Resolution <input checked="" type="radio"/> Ordinance

**Exhibits:** Ordinance No. 1033-23

Appropriation	
Source of Funds:	<u>N/A</u>
Account Number:	<u>N/A</u>
Amount Budgeted:	<u>N/A</u>
Amount Requested:	<u>N/A</u>
Budgeted Item:	<input type="radio"/> Yes <input checked="" type="radio"/> No

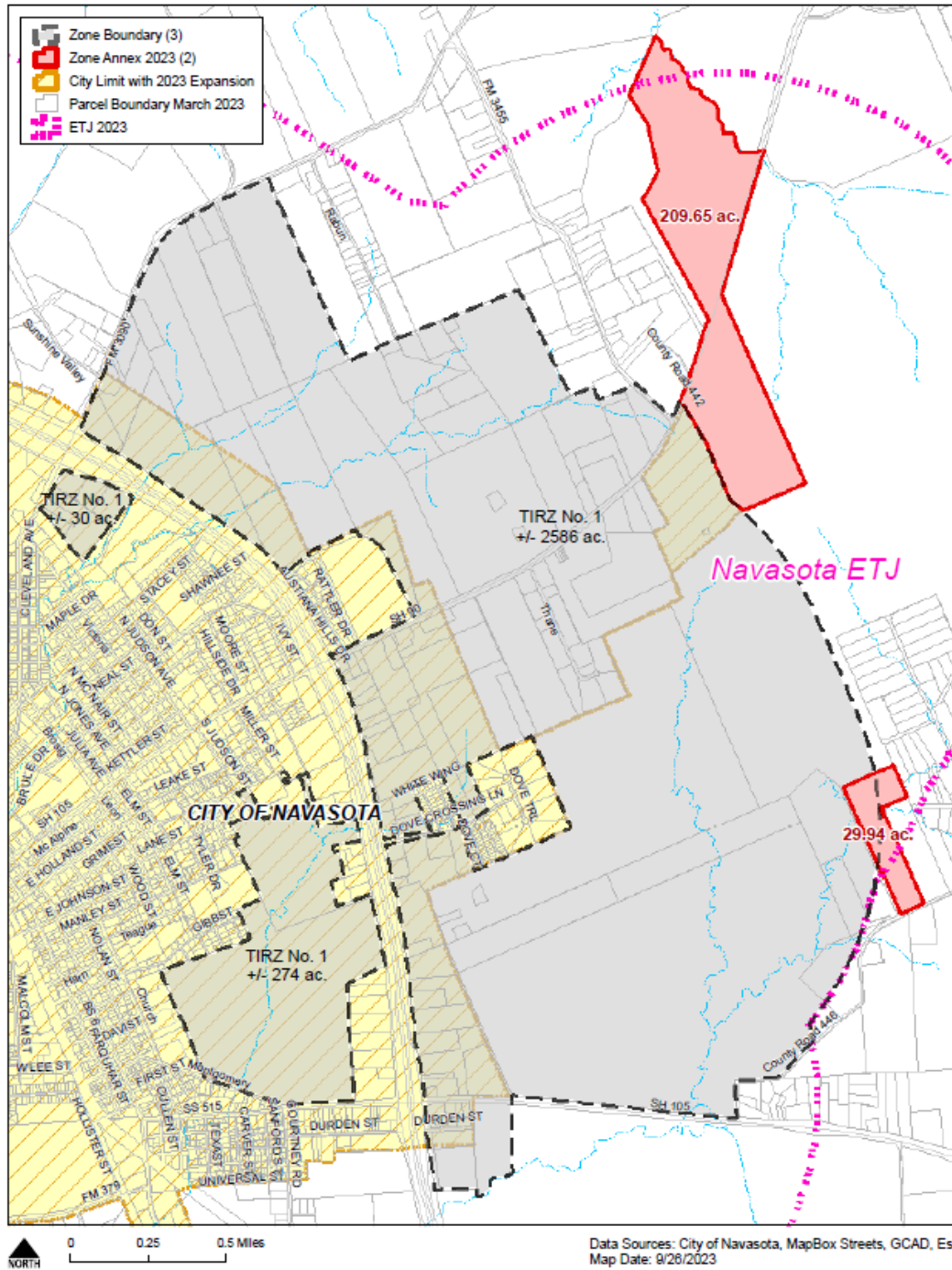
## AGENDA ITEM #6

**Consideration and possible action on the first reading of Ordinance No. 1033-23, approving the Project Plan and Financing Plan for the City of Navasota Tax Increment Reinvestment Zone Number 1.**

## SUMMARY & RECOMMENDATION

The City of Navasota contracted with Hawes Hill & Associates to expand the boundaries of the recently created Tax Increment Reinvestment Zone Number 1 (TIRZ). The planned amendment will incorporate the entirety of the 96-acre Altamira property following the recent annexation.

To process an amendment to the boundary of the TIRZ evidence of City Council approving the project and finance plan is required. In January 2023, the City Council, by action only, approved the project and finance plan; however, per our consultant has indicated an ordinance formally approving the same is required. Attached for City Council consideration is an ordinance to formally approve the project and financing plan for Tax Increment Reinvestment Zone Number 1. An amendment to the TIRZ boundary will be presented at a future City Council meeting. Staff recommends approving Ordinance No. 1033-23.



## ACTION REQUIRED BY CITY COUNCIL

Approve or deny the first reading of Ordinance No. 1033-23, approving the project plan and finance plan for the City of Navasota Tax Increment.



**Reinvestment Zone Number 1.**  
**Approved for the City Council meeting agenda.**

  
\_\_\_\_\_  
**Jason B. Weeks, City Manager**

9/28/23  
\_\_\_\_\_  
**Date**

## **ORDINANCE NO. 1033-23**

**AN ORDINANCE APPROVING THE PROJECT PLAN AND REINVESTMENT ZONE FINANCING PLAN FOR REINVESTMENT ZONE NUMBER ONE, CITY OF NAVASOTA, TEXAS; CONTAINING FINDINGS AND OTHER PROVISIONS RELATED TO THE SUBJECT; PROVIDING FOR SEVERABILITY CLAUSE; PROVIDING FOR A REPEALER CLAUSE; PROVIDING FOR AN EFFECTIVE DATE; PROVIDING FOR NOTICE OF MEETING.**

**WHEREAS**, the City Council of the City of Navasota, Texas, designated Reinvestment Zone Number One on November 28, 2022, by Ordinance No. 1010-22 ("Zone"), pursuant to Chapter 311 of the Texas Tax Code, as amended, within a contiguous and non-contiguous area of the City and its extraterritorial jurisdiction; and

**WHEREAS**, the Zone consists of approximately 2,890 acres of land; and

**WHEREAS**, on January 23, 2023, the Board of Directors of the Zone approved the Project Plan and Reinvestment Zone Financing Plan for the development of the Zone ("Plan"); and

**WHEREAS**, pursuant to § 311.011 of the Texas Tax Code, following the Board of Directors of the Zone approving the Plan, the City Council must approve the Plan by ordinance;

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF NAVASOTA, TEXAS:**

### **SECTION 1. FINDINGS**

That the facts and recitals contained in the preamble of this Ordinance are determined to be true and correct and are hereby adopted as part of this Ordinance.

### **SECTION 2. PROJECT PLAN AND REINVESTMENT ZONE FINANCING PLAN**

That the Project Plan and Reinvestment Zone Financing Plan attached hereto as Exhibit "A" are hereby found to be feasible and are approved. The appropriate officials of the City are authorized to take all steps reasonably necessary to implement the Plan.

### **SECTION 3. SEVERABILITY CLAUSE**

It is hereby declared to be the intention of the City Council that the phrases, clauses, sentences, paragraphs and sections of this Ordinance are severable, and if any phrase, clause, sentence, paragraph or section of this Ordinance shall be declared unconstitutional or invalid by the valid judgment or decree of any court of competent jurisdiction, such unconstitutionality or invalidity shall not affect any of the remaining phrases, clauses, sentences, paragraphs and sections of this Ordinance, since the same would have been enacted by the City Council without the incorporation of this Ordinance of any such unconstitutional or invalid phrase, clause, sentence, paragraph or section.

#### **SECTION 4. REPEALER CLAUSE**

Any provision of any prior ordinance of the City whether codified or uncoded, which are in conflict with any provision of this Ordinance, are hereby repealed to the extent of the conflict, but all other provisions of the ordinances of the City whether codified or uncoded, which are not in conflict with the provisions of this Ordinance, shall remain in full force and effect.

#### **SECTION 5. EFFECTIVE DATE**

This Ordinance shall become effective from and after its passage, approval and adoption on second reading, and its publication as may be required by law.

#### **SECTION 6. NOTICE OF MEETING**

Notice of the time and place, where and when said Ordinance would be considered by the City Council at a public meeting was given in accordance with applicable law, prior to the time designated for meeting.

**PASSED ON FIRST READING THIS THE 9<sup>TH</sup> DAY OF OCTOBER, 2023.**

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**BERT MILLER, MAYOR**

**ATTEST:**

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**SUSIE M. HOMEYER, CITY SECRETARY**

**PASSED ON SECOND READING THIS THE 23<sup>RD</sup> DAY OF OCTOBER, 2023.**

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**BERT MILLER, MAYOR**

**ATTEST:**

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**SUSIE M. HOMEYER, CITY SECRETARY**



## REQUEST FOR CITY COUNCIL AGENDA ITEM #7

Agenda Date Requested: October 9, 2023  
Requested By: Susie Homeyer, City Secretary  
Department: Administration  
☐ Report    ☒ Resolution    ☐ Ordinance

**Exhibits:** Resolution No. 749-23, Letter from Grimes Central Appraisal District

Appropriation	
Source of Funds:	<u>N/A</u>
Account Number:	<u>N/A</u>
Amount Budgeted:	<u>N/A</u>
Amount Requested:	<u>N/A</u>
Budgeted Item:	<input type="radio"/> Yes <input checked="" type="radio"/> No

### AGENDA ITEM #7

**Consideration and possible action on Resolution No. 749-23, nominations to the Board of Directors of the Grimes Central Appraisal District.**

### SUMMARY & RECOMMENDATION

A five-member Board of Directors governs the Grimes Central Appraisal District (GCAD). The members are nominated and elected by the County Commissioners Court, the School Boards and the City Council's in Grimes County. Currently, those serving are Kathleen Terrell, Charles Frede, Sam Ruffino, Diana Westmoreland and H. Alec Pointer. Under State law, each entity wishing to nominate a candidate for the Board must pass a resolution nominating a candidate for the Board of Directors of the Grimes Central Appraisal District. The City Council has nominated Kathleen Terrell to this position for the past several years, but she has decided not to seek another term. The term of office is from January 1, 2024, and ends on December 31, 2025. The City Council will need to nominate another member to serve and represent the City of Navasota. The GCAD will notify the city after the nominations are final and the city will have the option to cast the 242 allocated votes to a member of the board.

### ACTION REQUIRED BY CITY COUNCIL

**Nominate a candidate to serve on the Grimes Central Appraisal District Board of Directors.**

**Approved for the City Council meeting agenda.**

  
\_\_\_\_\_  
**Jason B. Weeks, City Manager**

9/28/23  
\_\_\_\_\_  
**Date**

**RESOLUTION NO. 749-23**

**RESOLUTION FOR NOMINATIONS TO THE BOARD OF DIRECTORS  
OF THE GRIMES CENTRAL APPRAISAL DISTRICT**

**WHEREAS**, on this the 9<sup>th</sup> day of October 2023, the City Council of the City of Navasota met in open session to consider nominees for the Board of Directors of the Grimes Central Appraisal District; and

**WHEREAS**, nominations are required by Sec. 6.03 of the Texas Property Tax Code; and

**WHEREAS**, the City Council of the City of Navasota has voted to make such nominations; therefore,

**BE IT HEREBY RESOLVED** by the City Council of the City of Navasota that the following be nominated for the Board of Directors of the Grimes Central Appraisal District for a term of office beginning January 1, 2024 and ending December 31, 2025:

---

**PASSED, APPROVED AND ADOPTED THIS THE 9<sup>TH</sup> DAY OF OCTOBER, 2023.**

---

**BERT MILLER**

**ATTEST:**

---

**SUSIE M. HOMEYER, CITY SECRETARY**



**GRIMES CENTRAL APPRAISAL DISTRICT  
P.O. BOX 489  
ANDERSON, TEXAS 77830  
(936) 873-2163**

**To : Officials of Voting Taxing Units**

**From : Chief Appraiser**

**Date : July 20, 2021**

**Subject : Appraisal District Board of Directors **Nominations****

Pursuant to Sec. 6.03, Texas Property Tax Code, I am delivering notice to you of several items regarding the upcoming election for the Board of Directors of the Grimes Central Appraisal District.

The appraisal district is governed by a five member board of directors. The members are nominated and elected by the county commissioner's court, the school boards, and the city councils. Terms of office for all directors expire December 31, 2021. The five directors elected later this year will serve a two-year term beginning January 1, 2022 and ending December 31, 2023.

**Those currently serving as directors are: Kathleen Terrell, Charles Frede, Sam Ruffino, Diana Westmoreland, and Scot Nevill who passed away earlier this year.**

The schedule for the election is enclosed. Under current state law, these dates are mandatory and must be strictly observed.

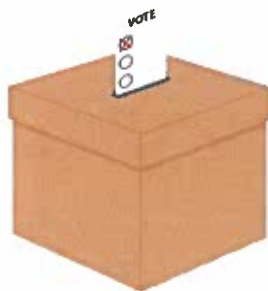
I have enclosed a resolution for your taxing unit to use in nominating candidates for the board of directors. **If your taxing unit wishes to make a nomination, your governing body must act on this resolution and submit it to me no later than October 14, 2021.** Upon receipt of the nominations, I will then prepare a ballot and the election will proceed in accordance with the schedule. Each taxing unit is entitled to nominate by resolution adopted by its governing body one candidate for each position to be filled on the board of directors.

**I have attached a table indicating the voting entitlements of each taxing unit. However, please remember that at this time, you are only nominating candidates to serve on the board.**

If you have any questions, please contact me at the appraisal office or at 873-2163 Ext 224 .

that is entitled to vote may submit to the chief appraiser one nominee for each position to be filled before Oct. 15.<sup>20</sup>

The chief appraiser also must calculate the number of votes that an eligible conservation and reclamation district is entitled to and must deliver before July 1 of each odd-numbered year, a written notice to the district of its voting entitlement and right to nominate one candidate for director.<sup>21</sup> All eligible conservation and reclamation districts must submit the name of the district's nominee to the chief appraiser before July 15 of each odd-numbered year.<sup>22</sup> Before Aug. 1, the chief appraiser must prepare a nominating ballot listing all the nominees of conservation and reclamation districts and deliver a ballot to the presiding officer of the board of directors of each district.<sup>23</sup> The board of directors of each district must submit its vote for the nominee of conservation and reclamation districts before Aug. 15.<sup>24</sup> The winning nominee of the conservation and reclamation districts in the CAD becomes a nominee for CAD director.<sup>25</sup>



The chief appraiser must prepare a ballot before Oct. 30 with candidates whose names were timely submitted, including the nominee of conservation and reclamation districts if applicable.<sup>26</sup> Each taxing unit entitled to vote must determine its vote by resolution and submit it to the chief appraiser before Dec.

15.<sup>27</sup> The five candidates who receive the largest cumulative vote totals become the board of directors.<sup>28</sup> The chief appraiser announces the new directors before Dec. 31.<sup>29</sup> Ties must be resolved by the chief appraiser by any method of chance.<sup>30</sup>

Both the board of directors and taxing units may propose to change the method or procedure for appointing directors.<sup>31</sup> If the board of directors makes the proposal, then a voting

taxing unit may veto the proposal by filing a resolution before Sept. 1.<sup>32</sup> If a participating taxing unit proposes a change, the change is adopted if three-fourths of the voting taxing units adopt resolutions providing for the change.<sup>33</sup> A resolution to change the method or procedure for appointing directors must be filed with the chief appraiser after June 30 and before Oct. 1 of a year in which members are appointed, or the resolution is ineffective.<sup>34</sup>

Throughout the selection process, the Tax Code specifies dates for action by the chief appraiser and the taxing units. The dates provided in Tax Code Section 6.03(f) and (g) are directory and not mandatory.<sup>35</sup> However, the advice of legal counsel should be obtained in such situations.

**Eligibility:** To be eligible to serve on a board of directors, an individual must be a resident of the CAD and must have resided in the CAD for at least two years immediately preceding the date of taking office.<sup>36</sup> This residency requirement does not apply to a county TAC serving as a nonvoting director.<sup>37</sup>

An employee of a taxing unit that participates in the CAD is not eligible to serve on the board of directors, unless that individual also is a member of the governing body of the taxing unit or an elected official of a taxing unit.<sup>38</sup> Membership on the governing body of a taxing unit does not make an otherwise eligible individual ineligible to serve on the board of directors.<sup>39</sup>

Owing delinquent property taxes disqualifies a person from serving on the CAD board of directors.<sup>40</sup> The person is ineligible if he or she owns property on which delinquent property taxes have been owed for more than 60 days after the date the person knew or should have known of the delinquency.<sup>41</sup> This disqualification does not apply if the person is paying the delinquent taxes and any penalties and interest under an installment payment agreement or has deferred or abated a suit to collect the delinquent taxes.<sup>42</sup>

<sup>20</sup> Tex. Tax Code §6.03(g)

<sup>21</sup> Tex. Tax Code §6.03(f) and (h)

<sup>22</sup> Tex. Tax Code §6.03(h)

<sup>23</sup> Tex. Tax Code §6.03(h)

<sup>24</sup> Tex. Tax Code §6.03(h)

<sup>25</sup> Tex. Tax Code §6.03(h)

<sup>26</sup> Tex. Tax Code §6.03(j)

<sup>27</sup> Tex. Tax Code §6.03(k)

<sup>28</sup> Tex. Tax Code §6.03(k)

<sup>29</sup> Tex. Tax Code §6.03(k)

<sup>30</sup> Tex. Tax Code §6.03(k)

<sup>31</sup> Tex. Tax Code §6.031(a) and (b)

<sup>32</sup> Tex. Tax Code §6.031(a)

<sup>33</sup> Tex. Tax Code §6.031(b)

<sup>34</sup> Tex. Tax Code §6.031(c)

<sup>35</sup> Tex. Att'y Gen. Op. JM-166 (1984)

<sup>36</sup> Tex. Tax Code §6.03(a)

<sup>37</sup> Tex. Tax Code §6.03(a)

<sup>38</sup> Tex. Tax Code §6.03(a)

<sup>39</sup> Tex. Tax Code §6.03(a)

<sup>40</sup> Tex. Tax Code §6.035(a)(2)

<sup>41</sup> Tex. Tax Code §6.035(a)(2)

<sup>42</sup> Tex. Tax Code §6.035(a)(2)

## Degrees of Consanguinity and Affinity

1 <sup>st</sup> DEGREE	2 <sup>nd</sup> DEGREE	3 <sup>rd</sup> DEGREE
<b>By Consanguinity</b> <ul style="list-style-type: none"> <li>• Parents</li> <li>• Children</li> </ul> <b>By Affinity</b> <ul style="list-style-type: none"> <li>• Spouses of relatives listed under first degree consanguinity</li> <li>• Spouse</li> <li>• Spouse's parents</li> <li>• Spouse's children</li> <li>• Stepparents</li> <li>• Stepchildren</li> </ul>	<b>By Consanguinity</b> <ul style="list-style-type: none"> <li>• Grandparents</li> <li>• Grandchildren</li> <li>• Brothers &amp; sisters</li> </ul> <b>By Affinity</b> <ul style="list-style-type: none"> <li>• Spouses of relatives listed by second degree consanguinity</li> <li>• Spouse's grandparents</li> <li>• Spouse's grandchildren</li> <li>• Spouse's brothers &amp; sisters</li> </ul>	<b>By Consanguinity</b> <ul style="list-style-type: none"> <li>• Great grandparents</li> <li>• Great grandchildren</li> <li>• Nieces &amp; nephews</li> <li>• Aunts &amp; uncles</li> </ul> <b>By Affinity</b> <ul style="list-style-type: none"> <li>• No prohibitions</li> </ul>

A person who has appraised property for compensation for use in proceedings or represented property owners for compensation in proceedings in the CAD at any time within the preceding three years is ineligible to serve on the board of directors.<sup>43</sup>

A person is ineligible to serve on the board of directors if the individual is related within the second degree of consanguinity (blood) or affinity (marriage) to the following:

- an appraiser who appraises property for use in a proceeding under the Tax Code; or
- a person who represents property owners for compensation in proceedings under the Tax Code in the CAD.<sup>44</sup>

A director who continues to hold office knowing he or she is related in this manner to the above named persons commits a Class B misdemeanor offense.<sup>45</sup>

An individual is not eligible to be appointed to or to serve on the board of directors if an individual has a substantial interest in a business entity that is party to a contract or the individual is a party to a contract with the CAD.<sup>46</sup> This prohibition also applies to contracts with a taxing unit that participates in the CAD if the contract relates to the performance of an activity

governed by the Tax Code.<sup>47</sup> A CAD may not enter into a contract with a board member or with a business entity in which a board member has a substantial interest.<sup>48</sup> A taxing unit may not enter into a contract relating to the performance of an activity governed by the Tax Code with a board member in which the taxing unit participates or with a business entity in which a board member has a substantial interest.<sup>49</sup>

An individual has substantial interest in a business entity if:

- the combined ownership of the director and the director's spouse is at least 10 percent of the voting stock or shares of the business entity; or
- the director or director's spouse is a partner, limited partner or officer of the business entity.<sup>50</sup>



**Term of Office and Vacancy:** CAD directors serve two-year terms.<sup>51</sup> Each term begins on Jan. 1 of an even-numbered year.<sup>52</sup> The two-year term of office does not apply to the county TAC who serves as a nonvoting director.<sup>53</sup>

<sup>43</sup> Tex. Tax Code §6.035(a-1)

<sup>44</sup> Tex. Tax Code §6.035(a)(1)

<sup>45</sup> Tex. Tax Code §6.035(b)

<sup>46</sup> Tex. Tax Code §6.036(a)

<sup>47</sup> Tex. Tax Code §6.036(a)

<sup>48</sup> Tex. Tax Code §6.036(b)

<sup>49</sup> Tex. Tax Code §6.036(c)

<sup>50</sup> Tex. Tax Code §6.036(d)

<sup>51</sup> Tex. Tax Code §6.03(b)

<sup>52</sup> Tex. Tax Code §6.03(b)

<sup>53</sup> Tex. Tax Code §6.03(b)

**City of Navasota**  
**Resolution for Nominations to the Board of Directors**  
**of the Grimes Central Appraisal District**

WHEREAS, on this the \_\_\_\_\_ day of \_\_\_\_\_, 2021, the City Council of the City of Navasota met in open session to consider nominees for the Board of Directors of the Grimes Central Appraisal District, and

WHEREAS, nominations are required by Sec. 6.03 of the Texas Property Tax Code, and

WHEREAS, the City Council of the City of Navasota has voted to make such nominations; therefore,

BE IT HEREBY RESOLVED by the City Council of the City of Navasota that the following be nominated for the Board of Directors of the Grimes Central Appraisal District for a term of office beginning January 1, 2022 and ending December 31, 2023:

Nominee 1: \_\_\_\_\_

Nominee 2: \_\_\_\_\_

Nominee 3: \_\_\_\_\_

Nominee 4: \_\_\_\_\_

Nominee 5: \_\_\_\_\_

Signed:

\_\_\_\_\_  
Presiding Officer

ATTEST:

\_\_\_\_\_  
Secretary

**VOTING ENTITLEMENTS**  
**Year: 2022-2023**  
**GCAD BOARD OF DIRECTORS ELECTION**

<b>Taxing Unit</b>	<b>Total Votes</b>	<b>Voting Entitlement</b>
City of Anderson		3
City of Bédias		4
City of lola		2
City of Navasota		237
Grimes County		1429
Anderson-Shiro CISD		944
lola ISD		328
Madisonville CISD		151
Navasota ISD		1841
Richards ISD		61
<b>Total Votes</b>	<b>5,000</b>	<b>5,000</b>



The seal of the Texas Comptroller of Public Accounts is a circular emblem. It features a five-pointed star in the center, surrounded by a wreath of olive and oak branches. The words "THE COMPTROLLER OF PUBLIC ACCOUNTS" are inscribed around the perimeter of the seal, and "TEXAS" is at the bottom.

**Glenn Hegar**  
Texas Comptroller  
of Public Accounts

# Appraisal District Director's Manual

March 2022

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Tax Code Section 5.05(a) authorizes the Comptroller's office to prepare and issue publications relating to the appraisal of property and the administration of taxes as a public service. By publishing this manual, the Comptroller's office is making available an information resource of a general nature regarding the appraisal of property and the administration of taxes. This publication does not address and is not intended to address all aspects of property appraisal, tax administration or property tax law. The information contained in this publication neither constitutes nor serves as a substitute for legal advice. Pursuant to Tax Code Section 5.041(f), the Comptroller's office may not advise a property owner, a property owner's agent or the appraisal district on a protest matter. Questions regarding property appraisal, tax administration, the meaning or interpretation of statutes, legal requirements and other similar matters should, as appropriate or necessary, be directed to an attorney or other appropriate counsel.



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# Introduction

Appraisal districts are responsible for appraising property in the district for ad valorem tax purposes for each taxing unit that imposes ad valorem taxes on property in the district.<sup>1</sup> An appraisal district is established in each county and has the same boundaries as the county's boundaries.<sup>2</sup> An appraisal district is a political subdivision of the state that is governed by a board of directors.<sup>3</sup>

Common abbreviations and terms used in this manual are:

**ARB** – appraisal review board

**CAD** – county appraisal district

**TAC** – tax assessor-collector

**TDLR** – Texas Department of Licensing and Regulation

**Voting taxing units** – taxing units that are entitled to vote on the appointment of members to the board of directors.

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<sup>1</sup> Tex. Tax Code §§6.01(b)

<sup>2</sup> Tex. Tax Code §§6.01(a) and 6.02(a)

<sup>3</sup> Tex. Tax Code §§6.01(c) and 6.03(a)



# Governance

## Composition of Board of Directors

The board of directors is composed of five members.<sup>4</sup> The number of directors can be increased up to 13 by action of the board of directors.<sup>5</sup> However, in most cases, the board of directors may not make this change if a voting taxing unit adopts a resolution opposing the change.<sup>6</sup>

Taxing units participating in the CAD may increase the number of directors up to 13 members if three-fourths of voting taxing units adopt resolutions.<sup>7</sup> A change is not valid if it reduces the voting entitlement of one or more taxing units (unless the taxing unit adopts one of two specified resolutions) or if it expands the types of taxing units that are entitled to vote on the appointment of directors.<sup>8</sup>

The county TAC is a nonvoting director, if not appointed as a voting director.<sup>9</sup> If a commissioner's court of the county enters into a contract for assessment and collections under Tax Code Section 6.24(b) or if the CAD board of directors enters into a contract for appraisal under Tax Code Section 6.05(b), then the county TAC is ineligible to serve on the board of directors.<sup>10</sup>

Board members may not receive compensation for service on the board but are entitled to reimbursement for actual and necessary expenses incurred in the performance of their duties.<sup>11</sup> This reimbursement is as provided by the budget adopted by the board of directors.<sup>12</sup>

<sup>4</sup> Tex. Tax Code §6.03(a)

<sup>5</sup> Tex. Tax Code §6.031(a)

<sup>6</sup> Tex. Tax Code §6.031(a)

<sup>7</sup> Tex. Tax Code §6.031(b)

<sup>8</sup> Tex. Tax Code §6.031(b)

<sup>9</sup> Tex. Tax Code §6.03(a)

<sup>10</sup> Tex. Tax Code §6.03(a)

<sup>11</sup> Tex. Tax Code §6.04(c)

<sup>12</sup> Tex. Tax Code §6.04(c)



## Appointment, Eligibility and Terms

**Appointment:** Taxing units—counties, cities/towns, school districts, junior colleges and certain conservation and reclamation districts—select directors in the fall of odd-numbered years.<sup>13</sup> Conservation and reclamation districts may participate in this process if at least one conservation and reclamation district in the CAD delivers to the chief appraiser a written request to nominate and vote on the board of directors by June 1 of each odd-numbered year.<sup>14</sup> On request, the chief appraiser must certify all eligible conservation and reclamation districts that are imposing taxes and that participate in the CAD by June 15.<sup>15</sup>

The board of directors is selected by appointment; it is not an election governed by the Texas Election Code.<sup>16</sup> The method or procedure for appointing members can be changed by the board of directors or by three-fourths of the voting taxing units acting through resolutions.<sup>17</sup>

The voting entitlement of a taxing unit is determined by a calculation that takes into account a taxing unit's share of the total dollar amount of property taxes imposed in the CAD.<sup>18</sup> The chief appraiser makes this calculation for each taxing unit (other than conservation and reclamation districts) and delivers written notice before Oct. 1 of each odd-numbered year of the number of votes to which each taxing unit is

<sup>13</sup> Tex. Tax Code §6.03

<sup>14</sup> Tex. Tax Code §6.03(c)

<sup>15</sup> Tex. Tax Code §6.03(c)

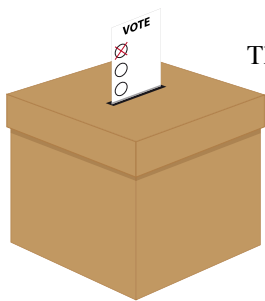
<sup>16</sup> Tex. Att'y Gen. Op. JM-166 (1984)

<sup>17</sup> Tex. Tax Code §6.031(a) and (b)

<sup>18</sup> Tex. Tax Code §6.03(d)

entitled.<sup>19</sup> Each taxing unit (other than a conservation and reclamation district) that is entitled to vote may submit to the chief appraiser one nominee for each position to be filled before Oct. 15.<sup>20</sup>

The chief appraiser also must calculate the number of votes that an eligible conservation and reclamation district is entitled to and must deliver before July 1 of each odd-numbered year, a written notice to the district of its voting entitlement and right to nominate one candidate for director.<sup>21</sup> All eligible conservation and reclamation districts must submit the name of the district's nominee to the chief appraiser before July 15 of each odd-numbered year.<sup>22</sup> Before Aug. 1, the chief appraiser must prepare a nominating ballot listing all the nominees of conservation and reclamation districts and deliver a ballot to the presiding officer of the board of directors of each district.<sup>23</sup> The board of directors of each district must submit its vote for the nominee of conservation and reclamation districts before Aug. 15.<sup>24</sup> The winning nominee of the conservation and reclamation districts in the CAD becomes a nominee for CAD director.<sup>25</sup>



The chief appraiser must prepare a ballot before Oct. 30 with candidates whose names were timely submitted, including the nominee of conservation and reclamation districts, if applicable.<sup>26</sup> Each taxing unit entitled to vote must determine its vote by resolution

and submit it to the chief appraiser before

Dec. 15.<sup>27</sup> The five candidates who receive the largest cumulative vote totals become the board of directors.<sup>28</sup> The chief appraiser announces the new directors before Dec. 31.<sup>29</sup> Ties must be resolved by the chief appraiser by any method of chance.<sup>30</sup>

In counties with a population of 120,000 or more, a taxing unit entitled to cast at least five percent of the total votes is required to determine its vote by resolution adopted at the first or second meeting held after the chief appraiser delivers the ballot. The taxing unit must submit its vote not later than the third day following the date the resolution is adopted.<sup>31</sup>

Both the board of directors and taxing units may propose to change the method or procedure for appointing directors.<sup>32</sup> If the board of directors makes the proposal, a voting taxing unit may veto the proposal by adopting a resolution opposing the change before Sept. 1.<sup>33</sup> If a participating taxing unit proposes a change, the change is adopted if three-fourths of the voting taxing units adopt resolutions providing for the change.<sup>34</sup> A resolution to change the method or procedure for appointing directors must be filed with the chief appraiser after June 30 and before Oct. 1 of a year in which members are appointed, or the resolution is ineffective.<sup>35</sup>

Throughout the selection process, the Tax Code specifies dates for action by the chief appraiser and the taxing units. The dates provided in Tax Code Section 6.03(f) and (g) are directory and not mandatory.<sup>36</sup> However, the advice of legal counsel should be obtained in such situations.

**Eligibility:** To be eligible to serve on a board of directors, an individual must be a resident of the CAD and must have resided in the CAD for at least two years immediately preceding the date of taking office.<sup>37</sup> This residency requirement does not apply to a county TAC serving as a nonvoting director.<sup>38</sup>

An employee of a taxing unit that participates in the CAD is not eligible to serve on the board of directors, unless that individual also is a member of the governing body of the taxing unit or an elected official of a taxing unit.<sup>39</sup> Membership on the governing body of a taxing unit does not make an otherwise eligible individual ineligible to serve on the board of directors.<sup>40</sup>

<sup>19</sup> Tex. Tax Code §6.03(e)

<sup>20</sup> Tex. Tax Code §6.03(g)

<sup>21</sup> Tex. Tax Code §6.03(f) and (h)

<sup>22</sup> Tex. Tax Code §6.03(h)

<sup>23</sup> Tex. Tax Code §6.03(h)

<sup>24</sup> Tex. Tax Code §6.03(h)

<sup>25</sup> Tex. Tax Code §6.03(h)

<sup>26</sup> Tex. Tax Code §6.03(j)

<sup>27</sup> Tex. Tax Code §6.03(k)

<sup>28</sup> Tex. Tax Code §6.03(k)

<sup>29</sup> Tex. Tax Code §6.03(k)

<sup>30</sup> Tex. Tax Code §6.03(k)

<sup>31</sup> Tex. Tax Code §6.03(k-1)

<sup>32</sup> Tex. Tax Code §6.031(a) and (b)

<sup>33</sup> Tex. Tax Code §6.031(a)

<sup>34</sup> Tex. Tax Code §6.031(b)

<sup>35</sup> Tex. Tax Code §6.031(c)

<sup>36</sup> Tex. Att'y Gen. Op. JM-166 (1984)

<sup>37</sup> Tex. Tax Code §6.03(a)

<sup>38</sup> Tex. Tax Code §6.03(a)

<sup>39</sup> Tex. Tax Code §6.03(a)

<sup>40</sup> Tex. Tax Code §6.03(a)

## Degrees of Consanguinity and Affinity

1 <sup>st</sup> DEGREE	2 <sup>nd</sup> DEGREE	3 <sup>rd</sup> DEGREE
<b>By Consanguinity</b> <ul style="list-style-type: none"> <li>• Parents</li> <li>• Children</li> </ul> <b>By Affinity</b> <ul style="list-style-type: none"> <li>• Spouses of relatives listed under first degree consanguinity</li> <li>• Spouse</li> <li>• Spouse's parents</li> <li>• Spouse's children</li> <li>• Stepparents</li> <li>• Stepchildren</li> </ul>	<b>By Consanguinity</b> <ul style="list-style-type: none"> <li>• Grandparents</li> <li>• Grandchildren</li> <li>• Brothers &amp; sisters</li> </ul> <b>By Affinity</b> <ul style="list-style-type: none"> <li>• Spouses of relatives listed by second degree consanguinity</li> <li>• Spouse's grandparents</li> <li>• Spouse's grandchildren</li> <li>• Spouse's brothers &amp; sisters</li> </ul>	<b>By Consanguinity</b> <ul style="list-style-type: none"> <li>• Great grandparents</li> <li>• Great grandchildren</li> <li>• Nieces &amp; nephews</li> <li>• Aunts &amp; uncles</li> </ul> <b>By Affinity</b> <ul style="list-style-type: none"> <li>• No prohibitions</li> </ul>

Owing delinquent property taxes disqualifies a person from serving on the CAD board of directors.<sup>41</sup> The person is ineligible if he or she owns property on which delinquent property taxes have been owed for more than 60 days after the date the person knew or should have known of the delinquency.<sup>42</sup> This disqualification does not apply if the person is paying the delinquent taxes and any penalties and interest under an installment payment agreement or has deferred or abated a suit to collect the delinquent taxes.<sup>43</sup>

A person is ineligible to serve on an appraisal district's board of directors if the individual served as a member of the board of directors for all or part of five terms, unless they were a county assessor-collector at the time of service or the appraisal district is established in a county with a population of less than 120,000.<sup>44</sup>

A person who has appraised property for compensation for use in proceedings, represented property owners for compensation in proceedings in the CAD or was a CAD employee at any time within the preceding three years is ineligible to serve on the board of directors.<sup>45</sup>

A person is ineligible to serve on the board of directors if the individual is related within the second degree of consanguinity (blood) or affinity (marriage) to the following:

- an appraiser who appraises property for use in a proceeding under the Tax Code; or
- a person who represents property owners for compensation in proceedings under the Tax Code in the CAD.<sup>46</sup>

A director who continues to hold office knowing he or she is related in this manner to the above named persons commits a Class B misdemeanor offense.<sup>47</sup>

An individual is not eligible to be appointed to or to serve on the board of directors if an individual has a substantial interest in a business entity that is party to a contract or the individual is a party to a contract with the CAD.<sup>48</sup> This prohibition also applies to contracts with a taxing unit that participates in the CAD if the contract relates to the performance of an activity governed by the Tax Code.<sup>49</sup> A CAD may not enter into a contract with a board member or with a business entity in which a board member has a substantial interest.<sup>50</sup> A taxing unit may not enter into a contract relating to the performance of an activity governed by the Tax Code with a board member in which

<sup>41</sup> Tex. Tax Code §6.035(a)(2)

<sup>42</sup> Tex. Tax Code §6.035(a)(2)

<sup>43</sup> Tex. Tax Code §6.035(a)(2)

<sup>44</sup> Tex. Tax Code §6.035(a-1)

<sup>45</sup> Tex. Tax Code §6.035(a-1)

<sup>46</sup> Tex. Tax Code §6.035(a)(1)

<sup>47</sup> Tex. Tax Code §6.035(b)

<sup>48</sup> Tex. Tax Code §6.036(a)

<sup>49</sup> Tex. Tax Code §6.036(a)

<sup>50</sup> Tex. Tax Code §6.036(b)



the taxing unit participates or with a business entity in which a board member has a substantial interest.<sup>51</sup>

An individual has substantial interest in a business entity if:

- the combined ownership of the director and the director's spouse is at least 10 percent of the voting stock or shares of the business entity; or
- the director or director's spouse is a partner, limited partner or officer of the business entity.<sup>52</sup>



**Term of Office and Vacancy:** CAD directors serve two-year terms.<sup>53</sup> Each term begins on Jan. 1 of an even-numbered year.<sup>54</sup> The two-year term of office does not apply to the county TAC who serves as a nonvoting director.<sup>55</sup>

Voting taxing units may adopt staggered one and two-year terms.<sup>56</sup> To adopt staggered terms, taxing units must take two actions.<sup>57</sup> First, at least three-fourths of the voting taxing units are required to adopt resolutions for staggered terms.<sup>58</sup> Second, the voting taxing units must have changed the method for appointing members to end cumulative voting (casting all or part of the votes to which the taxing unit is entitled). These two actions may be proposed concurrently.<sup>59</sup>

A resolution proposing staggered terms must be filed with the chief appraiser after June 30 and before Oct. 1.<sup>60</sup> If the chief appraiser determines that enough taxing units filed valid resolutions, he or she must notify all taxing units of the change before Oct. 10.<sup>61</sup> Staggered terms take effect on Jan. 1 of the next even-numbered year.<sup>62</sup> To start staggering terms, all members are appointed for that year without regard to staggered terms.<sup>63</sup> At the earliest practical date after Jan. 1, the board

determines by lot which of its members will serve one- and two-year terms.<sup>64</sup>

Boards with an even number of members divide the one- and two-year terms in half. Boards with an odd number of members must have one more member with a two-year term than members with one-year terms.<sup>65</sup> For example, a six-member board would choose three members to serve one-year terms. A five-member board would choose two.

For each director's term that expires on Jan. 1, the CAD must annually appoint directors for a term that begins on that Jan. 1.<sup>66</sup>

Staggered terms may be rescinded by resolution of a majority of voting taxing units.<sup>67</sup> The resolution must be adopted and filed with the chief appraiser after June 30 and before Oct. 1 of odd-numbered years.<sup>68</sup> After a valid rescission, the terms of all current members expire on the next Jan. 1, even if a member will have only served one year of a two-year term.<sup>69</sup> The entire board will be appointed for two-year terms on that date.<sup>70</sup> Staggered terms are automatically rescinded if the CAD makes a change in the method of appointing board members that results in a method of using cumulative voting.<sup>71</sup>



If a vacancy occurs on the board, each voting taxing unit nominates by resolution a candidate to fill the vacancy.<sup>72</sup> Within 45 days after receiving notice from the board of

directors that a vacancy exists, a taxing unit must submit the nomination to the chief appraiser.<sup>73</sup> The chief appraiser delivers a list of the nominees to the directors within the next five days.<sup>74</sup> Directors select by majority vote one of the nominees to fill the vacancy.<sup>75</sup> If a vacancy occurs for a board with staggered terms, the vacancy is filled by appointment of the

<sup>51</sup> Tex. Tax Code §6.036(c)

<sup>52</sup> Tex. Tax Code §6.036(d)

<sup>53</sup> Tex. Tax Code §6.03(b)

<sup>54</sup> Tex. Tax Code §6.03(b)

<sup>55</sup> Tex. Tax Code §6.03(b)

<sup>56</sup> Tex. Tax Code §6.034(a)

<sup>57</sup> Tex. Tax Code §6.034(a)

<sup>58</sup> Tex. Tax Code §6.034(a)

<sup>59</sup> Tex. Tax Code §6.034(a)

<sup>60</sup> Tex. Tax Code §6.034(b)

<sup>61</sup> Tex. Tax Code §6.034(c)

<sup>62</sup> Tex. Tax Code §6.034(d)

<sup>63</sup> Tex. Tax Code §6.034(d)

<sup>64</sup> Tex. Tax Code §6.034(d)

<sup>65</sup> Tex. Tax Code §6.034(d)

<sup>66</sup> Tex. Tax Code §6.034(e)

<sup>67</sup> Tex. Tax Code §6.034(g)

<sup>68</sup> Tex. Tax Code §6.034(g)

<sup>69</sup> Tex. Tax Code §6.034(g)

<sup>70</sup> Tex. Tax Code §6.034(g)

<sup>71</sup> Tex. Tax Code §6.034(h)

<sup>72</sup> Tex. Tax Code §6.03(l)

<sup>73</sup> Tex. Tax Code §6.03(l)

<sup>74</sup> Tex. Tax Code §6.03(l)

<sup>75</sup> Tex. Tax Code §6.03(l)

voting taxing unit that nominated the person whose departure caused the vacancy.<sup>76</sup>

## Conflicts of Interest

Board members are subject to conflict of interest provisions in law, including Tax Code Section 6.036 which excludes certain individuals from serving on the board of directors. Local Government Code Chapter 171 applies to all local officials, including boards of directors of CADs. Local Government Code Chapter 176 applies to officers of political subdivisions of the state.<sup>77</sup>

For more information, see the Texas Ethics Commission's conflict of interest forms at [ethics.state.tx.us/forms/conflict](https://ethics.state.tx.us/forms/conflict).

## Ex Parte Communications

A board member commits a Class C misdemeanor offense if the member directly or indirectly communicates with the chief appraiser on any matter relating to the appraisal of property by the CAD.<sup>78</sup> However, this type of communication is allowed in:

- an open meeting of the CAD board of directors or another public forum; or
- a closed meeting of the board of directors held to consult with its attorney about pending litigation, at which the chief appraiser's presence is necessary for full communication between the board and its attorney.<sup>79</sup>

These ex parte communication provisions do not apply to a routine communication between the chief appraiser and the county TAC relating to the administration of an appraisal roll, including a communication made in connection with the certification, correction or collection of an account.<sup>80</sup> This exception applies regardless of whether the county TAC was appointed to the board of directors or serves as a nonvoting director.<sup>81</sup>

These ex parte communication provisions do not prohibit a CAD board member from transmitting in writing to a chief

appraiser, without comment, a complaint by a property owner or taxing unit about the appraisal of a specific property.<sup>82</sup>

A board member, officer or employee of a taxing unit commits a Class A misdemeanor offense if they directly or indirectly communicate with the chief appraiser or another employee of the CAD for the purpose of influencing an appraised property value, unless they own or lease the property themselves.<sup>83</sup>

## Oath of Office

The Texas Constitution requires all elected and appointed officers to sign an anti-bribery statement and take an oath of office before beginning the duties of the office.<sup>84</sup>



The constitutionally prescribed anti-bribery statement is located on the Secretary of State's web-

site as Form 2201 at [sos.state.tx.us/statdoc/forms/2201.pdf](https://sos.state.tx.us/statdoc/forms/2201.pdf). A director signs this statement before the oath of office is administered.<sup>85</sup> Directors should retain the statement in the official records of the appraisal district.<sup>86</sup>

The official oath of office is found on the Secretary of State's website as Form 2204 at [sos.state.tx.us/statdoc/forms/2204.pdf](https://sos.state.tx.us/statdoc/forms/2204.pdf).

## Recalling a Director

A taxing unit may ask for the recall of any director the taxing unit voted for in the appointment process.<sup>87</sup> A recall starts when a taxing unit files a resolution with the chief appraiser stating that the taxing unit is calling for the recall of a named member.<sup>88</sup> Within 10 days after a taxing unit files a recall resolution, the chief appraiser must give written notice of the filing of the resolution to the presiding officer of each voting taxing unit.<sup>89</sup>

<sup>76</sup> Tex. Tax Code §6.034(i)

<sup>77</sup> Tex. Local Government Code §§171.001(1) and 176.001(3) and (4)

<sup>78</sup> Tex. Tax Code §6.15(a) and (d)

<sup>79</sup> Tex. Tax Code §6.15(a)

<sup>80</sup> Tex. Tax Code §6.15(c)

<sup>81</sup> Tex. Tax Code §6.15(c)

<sup>82</sup> Tex. Tax Code §6.15( c)

<sup>83</sup> Tex. Tax Code §6.155

<sup>84</sup> Tex. Const. XVI, §1(a) and (b)

<sup>85</sup> Tex. Const. XVI, §1

<sup>86</sup> Tex. Const. XVI, §1(c)

<sup>87</sup> Tex. Tax Code §6.033(a)

<sup>88</sup> Tex. Tax Code §6.033(a)

<sup>89</sup> Tex. Tax Code §6.033(a)

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Only the taxing units that voted for the member may vote.<sup>90</sup> A recall-voting taxing unit has the same number of votes in the recall that it cast in appointing the board member.<sup>91</sup> A taxing unit votes by submitting a resolution to the chief appraiser on or before the 30th day after the recall resolution is filed.<sup>92</sup>

Not later than the 10th day after the last day for voting in favor of the recall, the chief appraiser must count the casted votes.<sup>93</sup> A director is recalled if the number of votes cast in favor of recall equals or exceeds a majority of the votes cast appointing the board member.<sup>94</sup> The chief appraiser must immediately notify in writing the presiding officer of the board of directors and the governing body of each recall-voting taxing unit of the results.<sup>95</sup> If the chair is the subject of the recall, the board secretary shall also be notified.<sup>96</sup>

After a recall, the director's vacancy is filled by the recall-voting taxing units appointing a new board member.<sup>97</sup> Each recall-voting taxing unit may nominate by resolution one candidate and is entitled to the same number of votes it originally cast to appoint the recalled member.<sup>98</sup>

On or before the 15th day after the last day nominations must be submitted, the chief appraiser must prepare a ballot and deliver a copy of the ballot to the presiding officer of the governing body of each taxing unit that is entitled to vote to fill the vacancy.<sup>99</sup> A taxing unit determines its vote by resolution and submits it to the chief appraiser.<sup>100</sup> The chief appraiser counts the votes on or before the 15th day after the last day on which a taxing unit may vote, declares the winner who received the largest vote total and notifies the chair of the board of directors, each taxing unit and the candidates.<sup>101</sup> The chief appraiser must resolve a tie vote by any method of chance.<sup>102</sup>

If the board of directors is appointed by another method or procedure adopted under Tax Code Section 6.031, the taxing units that voted for or participated in the appointment of the director may recall him or her and appoint a new director by any method adopted by resolution of a majority of recall-voting taxing units.<sup>103</sup> If the appointment was by election, the method of recall and appointing a new director to the vacancy is not valid unless it provides that each taxing unit is entitled to the same number of votes it cast for the member being recalled.<sup>104</sup>

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<sup>90</sup> Tex. Tax Code §6.033(b)

<sup>91</sup> Tex. Tax Code §6.033(b)

<sup>92</sup> Tex. Tax Code §6.033(b)

<sup>93</sup> Tex. Tax Code §6.033(c)

<sup>94</sup> Tex. Tax Code §6.033(c)

<sup>95</sup> Tex. Tax Code §6.033(c)

<sup>96</sup> Tex. Tax Code §6.033(c)

<sup>97</sup> Tex. Tax Code §6.033(d)

<sup>98</sup> Tex. Tax Code §6.033(d)

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<sup>99</sup> Tex. Tax Code §6.033(d)

<sup>100</sup> Tex. Tax Code §6.033(d)

<sup>101</sup> Tex. Tax Code §6.033(d)

<sup>102</sup> Tex. Tax Code §6.033(d)

<sup>103</sup> Tex. Tax Code §6.033(e)

<sup>104</sup> Tex. Tax Code §6.033(e)

# Board Duties, Authority and Policies

A board of directors has required duties and authority under the Tax Code. Other additional duties and authority are provided for in other law. Consult an attorney regarding all legal duties and authority.

## Primary Duties

The following is a nonexclusive list of the primary responsibilities of the board of directors under the Tax Code:

Establish the appraisal district office;<sup>105</sup>

Hire a chief appraiser;<sup>106</sup>

Adopt the CAD's annual operating budget before Sept. 15 after fulfilling notice requirements and holding a public hearing;<sup>107</sup>

Adopt a new budget within 30 days after a budget is disapproved by voting taxing units;<sup>108</sup>

Determine whether to remove ARB members appointed by the board after learning of a potential ground for removal;<sup>109</sup>

Notify taxing units of any vacancy on the board and elect by majority vote of members one of the submitted nominees;<sup>110</sup>

Elect from members a chair and secretary at the first meeting of the calendar year;<sup>111</sup>

Have board meetings at least once each calendar quarter;<sup>112</sup>

Develop and implement policies regarding reasonable access to the board;<sup>113</sup>

Prepare information describing the board's functions and complaint procedures; the information must be made available to the public and the appropriate taxing units;<sup>114</sup>

Notify parties to a complaint filed with the board of the status of the complaint unless otherwise provided;<sup>115</sup>

Appoint a taxpayer liaison officer in counties having a population of over 120,000;<sup>116</sup>

Biennially develop a written plan for the periodic reappraisal of all property in the CAD's boundaries, hold a public hearing with the required notice, approve a plan by Sept. 15 of each even-numbered year and distribute copies to participating taxing units and to the Comptroller's office as required;<sup>117</sup>

Make an agreement with newly formed taxing unit's governing body on an estimated budget allocation for the new taxing unit;<sup>118</sup>

Have prepared an annual financial audit conducted by an independent certified public accountant and deliver a copy of the audit to each voting taxing unit and make available for inspection at the CAD office;<sup>119</sup>

Designate the CAD depository at least once every two years;<sup>120</sup>

Receive taxing units' resolutions disapproving board actions;<sup>121</sup>

Adhere to requirements regarding purchasing and contracting under Local Government Code Chapter 252;<sup>122</sup>

Provide advice and consent to the chief appraiser concerning the appointment of an agricultural appraisal advisory board and determine the number of members on that advisory board;<sup>123</sup>

Adhere to laws concerning the preservation, microfilming, destruction or other disposition of records; and<sup>124</sup>

Adopt and implement a policy for the temporary replacement of an ARB member who violates ex parte communication requirements.<sup>125</sup>

<sup>105</sup> Tex. Tax Code §6.05(a)

<sup>106</sup> Tex. Tax Code §6.05(c)

<sup>107</sup> Tex. Tax Code §6.06(b)

<sup>108</sup> Tex. Tax Code §6.06(b)

<sup>109</sup> Tex. Tax Code §6.41(f) as amended by Acts 2021, 87th Leg., R.S. Ch. 533, Sec. 5

<sup>110</sup> Tex. Tax Code §6.03(l)

<sup>111</sup> Tex. Tax Code §6.04(a)

<sup>112</sup> Tex. Tax Code §6.04(b)

<sup>113</sup> Tex. Tax Code §6.04(d) and (e)

<sup>114</sup> Tex. Tax Code §6.04(f)

<sup>115</sup> Tex. Tax Code §6.04(g)

<sup>116</sup> Tex. Tax Code §6.052(a)

<sup>117</sup> Tex. Tax Code §6.05(i)

<sup>118</sup> Tex. Tax Code §6.06(h)

<sup>119</sup> Tex. Tax Code §6.063(a) and (b)

<sup>120</sup> Tex. Tax Code §6.09

<sup>121</sup> Tex. Tax Code §6.10

<sup>122</sup> Tex. Tax Code §6.11

<sup>123</sup> Tex. Tax Code §6.12(a)

<sup>124</sup> Tex. Tax Code §6.13

<sup>125</sup> Tex. Tax Code §41.66(g)

## Statutory Authority

Tax Code Chapter 6 contains much of the statutory authority for boards of directors. The following is a non-exclusive list of boards' authority:

- Provide for the operation of a consolidated CAD by interlocal contract between two or more adjoining CADs;<sup>126</sup>
- Change the number of directors or method of selecting directors, or both, unless any of the voting taxing units oppose the change;<sup>127</sup>
- Have board meetings at any time at the call of the chair or as provided by board rule;<sup>128</sup>
- Contract with another CAD or with a taxing unit in the CAD to perform the duties of the appraisal district office;<sup>129</sup>
- Prescribe, by resolution, specified actions of the chief appraiser relating to CAD finances or administration that are subject to board approval;<sup>130</sup>
- Employ a general counsel to the CAD to serve at the will of the board;<sup>131</sup>
- Purchase or lease real property and construct improvements necessary to establish and operate an appraisal district office or branch office;<sup>132</sup>
- Convey real property owned by the CAD;<sup>133</sup>
- Amend the approved operating budget after giving notice to participating taxing units not later than the 30th day before the date the board acts on the proposed amendment;<sup>134</sup>
- Authorize the chief appraiser to disburse CAD funds;<sup>135</sup>
- Change the CAD's method of financing unless any participating taxing unit opposes the change;<sup>136</sup>
- Contract with the governing body of a taxing unit or county to assess and collect taxes through the Interlocal Cooperation Act;<sup>137</sup>
- Change the number of ARB members; and<sup>138</sup>
- Appoint auxiliary ARB members and select the number of auxiliary members by resolution, except in certain counties.<sup>139</sup>

<sup>126</sup> Tex. Tax Code §6.02

<sup>127</sup> Tex. Tax Code §6.031(a)

<sup>128</sup> Tex. Tax Code §6.04(b)

<sup>129</sup> Tex. Tax Code §6.05(b)

<sup>130</sup> Tex. Tax Code §6.05(h)

<sup>131</sup> Tex. Tax Code §6.05(j)

<sup>132</sup> Tex. Tax Code §6.051(a)

<sup>133</sup> Tex. Tax Code §6.051(c)

<sup>134</sup> Tex. Tax Code §6.06(c)

<sup>135</sup> Tex. Tax Code §6.06(f)

<sup>136</sup> Tex. Tax Code §6.061(a)

<sup>137</sup> Tex. Tax Code §6.24(a) and (b)

<sup>138</sup> Tex. Tax Code §6.41(b-1)

<sup>139</sup> Tex. Tax Code §6.414

The Tax Code also provides certain statutory authority to the board of directors outside of Chapter 6, including authorizing a board of directors to approve the chief appraiser to contract with private appraisal firms to perform appraisal services under Tax Code Section 25.01(b). On written approval of the board of directors, a chief appraiser is entitled to appeal certain ARB orders to district court as provided by Tax Code Section 42.02.

## Limited Appraisal Authority

The board's appraisal authority is limited. The board does not appraise property or review values on individual properties. The law assigns these tasks to the chief appraiser and the ARB, respectively. The board of directors does have the authority to give written approval for a chief appraiser to appeal certain ARB orders in court.<sup>140</sup>

The board has authority over appraisal policy through the following duties and authority:

- duty to develop biennially a written plan for periodic reappraisal;<sup>141</sup>
- duty to adopt an operating budget to reflect the board's decisions on handling appraisals;<sup>142</sup>
- authority to contract with another CAD or with a taxing unit in the CAD to perform the duties of the appraisal district's office; and<sup>143</sup>
- authority to approve the chief appraiser to contract with private appraisal firms to perform appraisal services.<sup>144</sup>

## Meetings

At the board of directors' first meeting each calendar year, the board must elect from its members a chair and a secretary.<sup>145</sup> A nonvoting TAC may serve as chair or secretary.<sup>146</sup> A majority of the CAD board of directors constitutes a quorum.<sup>147</sup> A TAC who is a



<sup>140</sup> Tex. Tax Code §42.02(a) and (c)

<sup>141</sup> Tex. Tax Code §6.05(i)

<sup>142</sup> Tex. Tax Code §6.06(b)

<sup>143</sup> Tex. Tax Code §6.05(b)

<sup>144</sup> Tex. Tax Code §25.01(b)

<sup>145</sup> Tex. Tax Code §6.04(a)

<sup>146</sup> Tex. Att'y Gen. Op. JC-0580 (2002)

<sup>147</sup> Tex. Tax Code §6.04

nonvoting member is counted in determining the presence of a quorum.<sup>148</sup>

The board may meet at any time at the call of the chair or as provided by board rule.<sup>149</sup> However, the board must meet at least once each calendar quarter.<sup>150</sup>

The board must provide reasonable time at meetings for public comment on CAD and ARB policies and procedures and allow a reasonable amount of time for a taxpayer liaison officer's report if applicable.<sup>151</sup>

## Disapproval of Board Actions

At times, the board of directors may take an action with which the majority of voting taxing units may disagree. Under Tax Code Section 6.10, a majority of voting taxing units may veto any action by the board of directors.<sup>152</sup> This disapproval power under Tax Code Section 6.10 does not apply to the adoption of the budget by the board.<sup>153</sup>

To veto a board action other than the budget, the governing bodies of a majority of voting taxing units must adopt resolutions disapproving the action.<sup>154</sup> The voting taxing units must file the resolutions with the board's secretary within 15 days after the action is taken.<sup>155</sup> The board action is revoked effective the day after the day on which the required number of resolutions is filed.<sup>156</sup>

For voting taxing units to disapprove the CAD budget, a majority of the taxing units must file a resolution with the board's secretary within 30 days after the budget is adopted.<sup>157</sup>

## Written Policies

Through its policies, the board determines the CAD's goals and operates as the decision-making body of the CAD. While the Tax Code requires boards of directors to develop written

policies on certain issues, a written policy covering all operational aspects of CAD operations should be considered.

Written procedures and policies are good management tools. A policy manual allows the board to make important decisions carefully and in advance, rather than in response to crisis situations. They permit the CAD's operations to continue uninterrupted if key employees leave. A policy manual also helps educate the public and others about CAD operations.

Examples of policies of boards of directors can be found at [comptroller.texas.gov/taxes/property-tax/board-policies/index.php](http://comptroller.texas.gov/taxes/property-tax/board-policies/index.php).

## Required Policies



State law requires the board to have written policies on specific issues. The board 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;<sup>158</sup>
- 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<sup>159</sup>
- prepare information of public interest describing the board's functions and procedures to file complaints and how complaints are resolved by the board.<sup>160</sup>

The board must biennially develop a written reappraisal plan for the periodic reappraisal of all property in the CAD's boundaries by Sept. 15 of each even-numbered year.<sup>161</sup> The plan is required to comply with Tax Code Section 25.18.<sup>162</sup> Certain activities are required to be conducted in the reappraisal of all real and personal property located in the CAD at least once every three years.<sup>163</sup> In summary, those activities are the following:

- identifying properties by physical inspection or other reliable means of identification (such as deeds or other legal

<sup>148</sup> Tex. Att'y Gen. Op. JC-0580 (2002)

<sup>149</sup> Tex. Tax Code §6.04(b)

<sup>150</sup> Tex. Tax Code §6.04(b)

<sup>151</sup> Tex. Tax Code §6.04(d)

<sup>152</sup> Tex. Tax Code §6.10

<sup>153</sup> Tex. Tax Code §6.10

<sup>154</sup> Tex. Tax Code §6.10

<sup>155</sup> Tex. Tax Code §6.10

<sup>156</sup> Tex. Tax Code §6.10

<sup>157</sup> Tex. Tax Code §6.06(b)

<sup>158</sup> Tex. Tax Code §6.04(d)

<sup>159</sup> Tex. Tax Code §6.04(e)

<sup>160</sup> Tex. Tax Code §6.04(f)

<sup>161</sup> Tex. Tax Code §6.05(i)

<sup>162</sup> Tex. Tax Code §6.05(i)

<sup>163</sup> Tex. Tax Code §25.18(b)



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documentation, aerial or land-based photographs, surveys, maps and sketches);

- identifying and updating property characteristics;
- defining market areas;
- identifying property characteristics affecting value in market areas (such as location and market area of property, physical attributes of property, legal and economic attributes and legal restrictions);
- developing an appraisal model that reflects the relationship among property characteristics affecting value in each market area and determines the contribution of individual property characteristics;
- applying the conclusions from the model to the characteristics of individual properties; and
- reviewing the appraisal results to determine value.<sup>164</sup>

Tax Code Section 23.01(b) provides that if a CAD determines the appraised value of a property using mass appraisal standards, those standards must comply with the Uniform Standards of Professional Appraisal Practice.

The board of directors must hold a public hearing to consider the proposed plan and provide written notice to each participating taxing unit of the hearing not later than the 10th day before the hearing.<sup>165</sup> After holding the public hearing and approving a plan by Sept. 15 of each even-numbered year, the board of directors must distribute copies of the plan to the participating taxing units and to the Comptroller's office within 60 days of the approval date.<sup>166</sup>

The board of directors may include language in the reappraisal plan to give the chief appraiser discretion to make limited changes, especially as they relate to the work plan or schedule of appraisal activities, without the need for additional board approval or plan amendment. This limited authority would allow the chief appraiser to make timeline adjustments to meet staffing needs or to address other management issues.

In order to ensure timely compliance with the reappraisal plan, the board of directors should consider conducting an annual review of plan implementation. Attention to completion of tasks according to the appraisal work plan or schedule should be given, along with completion of reappraisal activities for all identified market areas.

If the plan requires revision because of staff reductions, changes in market areas, unexpected circumstances, or any other reason deemed appropriate by the board of directors, it may be amended by official action, without the board of directors conducting another public hearing. Copies of the amended reappraisal plan should be distributed to the participating taxing units and the Comptroller's office.

The board of directors also must adopt and implement a policy for the temporary replacement of an ARB member who has communicated with another person in violation of ex parte communication provisions.<sup>167</sup> An ARB member may not communicate with another person concerning the evidence, argument, facts, merits or any other matters related to an owner's protest, except during the hearing on the protest.<sup>168</sup> An ARB member also may not communicate with another person concerning a property that is the subject of the protest, except during a hearing on another protest or other proceeding before the board at which the property is compared to other property or used in a sample of properties.<sup>169</sup>

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<sup>164</sup> Tex. Tax Code §25.18(b)

<sup>165</sup> Tex. Tax Code §6.05(i)

<sup>166</sup> Tex. Tax Code §6.05(i)

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<sup>167</sup> Tex. Tax Code §41.66(g)

<sup>168</sup> Tex. Tax Code §41.66(f)

<sup>169</sup> Tex. Tax Code §41.66(f)



# Appointing the Chief Appraiser

The chief appraiser is the chief administrator of the CAD.<sup>170</sup> The chief appraiser is generally appointed by and serves at the pleasure of the CAD board of directors;<sup>171</sup> however, the Comptroller's office may appoint a chief appraiser in certain circumstances. If a taxing unit performs the duties of the CAD pursuant to a contract, the assessor for the taxing unit is the chief appraiser.<sup>172</sup>

## Qualifications

To be eligible to serve as a chief appraiser, a person must hold one of the following professional designations:

- Registered Professional Appraiser (RPA) from TDLR;
- MAI from the Appraisal Institute;
- Assessment Administration Specialist from the International Association of Assessing Officers (IAAO);
- Certified Assessment Evaluator from IAAO; or
- Residential Evaluation Specialist from IAAO.<sup>173</sup>

A chief appraiser with a professional designation other than an RPA, must become certified with TDLR as an RPA within five years of appointment as chief appraiser.<sup>174</sup>

A person may not serve as a chief appraiser unless the person has completed the chief appraiser training program prescribed by Occupations Code Section 1151.164.<sup>175</sup> This does not apply to a county TAC who serves as a chief appraiser.<sup>176</sup> It applies only to a chief appraiser appointed on or after July 1, 2006.<sup>177</sup> A person may serve in a temporary, provisional or

interim capacity as chief appraiser for up to one year without completing this training.<sup>178</sup>

Owing delinquent property taxes disqualifies a person from serving as chief appraiser.<sup>179</sup> A person is ineligible for employment as a chief appraiser if he or she owns property on which delinquent property taxes have been owed for more than 60 days after the date the person knew or should have known of the delinquency.<sup>180</sup> This disqualification does not apply if the person is paying the delinquent taxes and any penalties and interest under an installment payment agreement or has deferred or abated a suit to collect the delinquent taxes.<sup>181</sup>

A person is also disqualified from employment as the chief appraiser if the person is related within the second degree by consanguinity or affinity to a person who appraises property for compensation for use in proceedings under the Tax Code or to a person who represents property owners for compensation in such proceedings in the CAD.<sup>182</sup> A chief appraiser who remains employed knowing he or she is related to an appraiser or tax representative as prohibited commits a Class B misdemeanor offense.<sup>183</sup>

An individual may not be employed by an appraisal district if the individual is an officer or employee of a taxing unit that participates in the appraisal district or has served as a member of the ARB at any time during the preceding two years.<sup>184</sup>

A chief appraiser who is not eligible to serve cannot perform any action required by law for chief appraisers, including the preparation, certification or submission of any part of the appraisal

<sup>170</sup> Tex. Tax Code §6.05(c)

<sup>171</sup> Tex. Tax Code §6.05(c)

<sup>172</sup> Tex. Tax Code §6.05(c)

<sup>173</sup> Tex. Tax Code §6.05(c)

<sup>174</sup> Tex. Tax Code §6.05(c)

<sup>175</sup> Tex. Tax Code §5.042(a)

<sup>176</sup> Tex. Tax Code §5.042(c)

<sup>177</sup> Acts 2005, 79th Leg., R.S. Ch. 1111, Sec. 3

<sup>178</sup> Tex. Tax Code §5.042(b)

<sup>179</sup> Tex. Tax Code §6.035(a)

<sup>180</sup> Tex. Tax Code §6.035(a)

<sup>181</sup> Tex. Tax Code §6.035(a)

<sup>182</sup> Tex. Tax Code §6.035(a)

<sup>183</sup> Tex. Tax Code §6.035(a)

<sup>184</sup> Tex. Tax Code §6.054

roll.<sup>185</sup> A chief appraiser must give written notice of eligibility to serve as chief appraiser to the Comptroller's office no later than Jan. 1 each year.<sup>186</sup> The Comptroller's office will appoint an eligible person to perform the duties of chief appraiser for a CAD whose chief appraiser is ineligible to serve.<sup>187</sup>

## Duties and Authority

The CAD board of directors by resolution may prescribe that specified actions of the chief appraiser relating to the finances or administration of the CAD are subject to board approval.<sup>188</sup> The chief appraiser may employ and compensate professional, clerical and other personnel as provided by the CAD budget, with the exception of a general counsel to the CAD.<sup>189</sup> The chief appraiser may delegate authority to his or her employees.<sup>190</sup> The chief appraiser's primary duty is to discover, list, review and appraise all taxable property in the CAD using generally accepted appraisal techniques.

## Compensation

The chief appraiser is entitled to compensation as provided by the budget adopted by the board of directors.<sup>191</sup> The chief appraiser's compensation may not be directly or indirectly linked to an increase in the total market, appraised or taxable value of property in the CAD.<sup>192</sup>

## Conflicts of Interest

The chief appraiser is an officer of the CAD for purposes of the nepotism law in Government Code Chapter 573.<sup>193</sup> A CAD may not employ or contract with an individual or the spouse of an individual who is related to the chief appraiser within the first degree by consanguinity or affinity, as determined under Government Code Chapter 573.<sup>194</sup>

An appraisal performed by a chief appraiser in a private capacity or by an individual related within the second degree by consanguinity or affinity (as determined under Government

Code Chapter 573) to the chief appraiser may not be used as evidence in a protest or challenge under Tax Code Chapter 41 or an appeal under Tax Code Chapter 42 concerning property that is taxable in the CAD in which the chief appraiser is employed.<sup>195</sup>

A chief appraiser commits a Class B misdemeanor offense if the chief appraiser refers a person, whether gratuitously or for compensation, to another person for the purpose of obtaining a property appraisal, whether or not the appraisal is for ad valorem tax purposes.<sup>196</sup>

## Ex Parte Communications

A chief appraiser commits a Class C misdemeanor offense if the chief appraiser directly or indirectly communicates with a member of the board of directors on any matter relating to the appraisal of property by the CAD.<sup>197</sup> This type of communication is allowed in:

- an open meeting of the board of directors or another public forum; or
- a closed meeting of the board of directors held to consult with the board's attorney about pending litigation, at which the chief appraiser's presence is necessary for full communication between the board and the board's attorney.

These ex parte communication provisions do not include a routine communication between the chief appraiser and the county TAC relating to the administration of an appraisal roll.<sup>198</sup> This applies regardless of whether the county TAC is a nonvoting member of board of directors or was appointed.<sup>199</sup>

These ex parte communication provisions do not prohibit a CAD board member from transmitting in writing to a chief appraiser, without comment, a complaint by a property owner or taxing unit about the appraisal of a specific property.<sup>200</sup>

<sup>185</sup> Tex. Tax Code §6.05(c)

<sup>186</sup> Tex. Tax Code §6.05(c)

<sup>187</sup> Tex. Tax Code §6.0501(a)

<sup>188</sup> Tex. Tax Code §6.05(h)

<sup>189</sup> Tex. Tax Code §6.05(d)

<sup>190</sup> Tex. Tax Code §6.05(e)

<sup>191</sup> Tex. Tax Code §6.05(d)

<sup>192</sup> Tex. Tax Code §6.05(d)

<sup>193</sup> Tex. Tax Code §6.05(g)

<sup>194</sup> Tex. Tax Code §6.05(g)

<sup>195</sup> Tex. Tax Code §6.035(d)

<sup>196</sup> Tex. Tax Code §6.035(c)

<sup>197</sup> Tex. Tax Code §6.15(b) and (d)

<sup>198</sup> Tex. Tax Code §6.15(c)

<sup>199</sup> Tex. Tax Code §6.15(c)

<sup>200</sup> Tex. Tax Code §6.15(c)

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## Agricultural Appraisal Advisory Board

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With the advice and consent of the board of directors, the chief appraiser appoints an agricultural advisory board composed of three or more members as determined by the board.<sup>201</sup> Members must have been CAD residents for at least five years and be landowners of the CAD whose land qualifies for special appraisal of agricultural use, open space agricultural or timber land.<sup>202</sup>

## Residential Property Owner Assistance

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A chief appraiser may maintain a list of individuals who have designated themselves to provide free assistance to residential property owners.

Upon owner request a chief appraiser shall provide to the owner a copy of the list organized by county; make the list available on the appraisal district's internet website, if the appraisal district maintains a website; and provide the name, contact information, and job title of each individual who will provide free assistance.<sup>203</sup>

A person must designate himself or herself as an individual who will provide free assistance by completing a form prescribed by the chief appraiser and submitting to the chief appraiser.<sup>204</sup>

The chief appraiser has authority and duties including, but not limited to, the following:

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<sup>201</sup> Tex. Tax Code §6.12(a)

<sup>202</sup> Tex. Tax Code §6.12(b)

<sup>203</sup> Tex. Tax Code §6.16(c)

<sup>204</sup> Tex. Tax Code §6.16(d)

The chief appraiser has authority and duties including, but not limited to, the following:

<b>Appraisal</b>	Appraise all taxable property at market value, except as otherwise provided by law	Chapter 23
	Determine eligibility for special appraisal and establish both a market and special appraised value on qualified property	Chapter 23
	Determine whether property qualified for agricultural or timber appraisal has undergone a change of use and send a notice of change of use to the owner	Chapter 23
	Determine exemption eligibility	Section 11.45
	Create procedures for equitable and uniform taxation of inventory	Section 23.12(b)
	Administration of rendition laws	Chapter 22
	Create appraisal records	Section 25.01(a) and Comptroller Rule 9.3004
	Contract, with the approval of the board of directors, with private appraisal firms, if appropriate	Section 25.01(b)
	Certify appraisal roll and other listings to each taxing unit participating in the appraisal district	Section 26.01
	Send notices of appraised value	Section 25.19
	Discover omitted property and adjust the appraisal roll	Section 25.21
	Maintain a list of real estate brokers, sales agents, real estate appraisers or property tax consultants who have designated themselves as an individual who will provide free assistance to an owner for residential property that is occupied by the owner as their principal residence.	Tex. Tax Code §6.16(b) and §6.16(c 1-3)
<b>ARB</b>	Submit complete appraisal records of all property to the ARB	Section 25.22
	Present supplemental records and other items for ARB consideration	Section 25.23
	Correct records and make reappraisals as ordered by the ARB	Section 41.08
<b>Administration</b>	Prepare the appraisal district budget	Section 6.06(a)
	Give notice of public hearing on the appraisal district budget	Section 6.062
	Appoint agricultural advisory board, with the advice and consent of the board of directors	Section 6.12(a)
	Certify a list by June 15 of all eligible conservation and reclamation districts that are imposing taxes and that participate in the appraisal district on the chief appraiser's receipt of a request by a district to nominate and vote on the board of directors	Section 6.03(c)
	Calculate the number of votes each taxing unit has in appointing the board of directors and provide notice as required	Section 6.03(e) and (f)
	Create the ballot with the candidates for the board of directors, counting the votes, declaring the winners and resolving any ties	Section 6.03(h), (i), (j), (k) and (l)
	Act as the appraisal district's public information officer	Gov't Code Section 552.201
	Issue permits for going out of business sales and send notices of such sales to other entities	Business & Commerce Code Sections 17.835 and 17.84
	Serve as the chief administrator of the appraisal district with responsibility to employ and compensate professional, clerical and other personnel as provided by the budget except for a general counsel to the appraisal district	Section 6.05(c) and (d)
	Notify voting taxing units of any proposed property transactions	Section 6.051(b)
	Proportionally credit excess amounts to the following fiscal year if payments by taxing units to the appraisal district budget exceed the amount actually spent or obligated to be spent during the fiscal year. If a taxing unit has paid its allocated amount but is not allocated part of the appraisal district budget for the following fiscal year, the chief appraiser must refund the proportionate share of the excess funds not later than the 150th day after the end of the fiscal year that payments were made.	Section 6.06(j)
	Determine whether a sufficient number of eligible taxing units have valid resolutions when a change in the appraisal district financing method has been proposed and notify each taxing unit of each change that is adopted	Section 6.061(d)
	Publicize certain Tax Code provisions to residents, including, but not limited to, the availability of agreement forms for electronic communication; the availability of exemption applications; rendering requirements; special appraisal of agricultural land, open space, timberland and restricted-use timberland; the deferred collection of taxes on residence homestead of the elderly, disabled or those qualified for the disabled veteran exemption; deferred collection of taxes on appreciating residence homestead; and the right to protest	Sections 1.085, 11.44, 22.21, 23.43, 23.54, 23.75, 23.9804, 33.06, 33.065 and 41.41
	Produce requested materials in the form and manner prescribed by the Comptroller's office	Section 5.16(b)
<b>Other Duties</b>	Duties required by contract	
	Legal responsibilities or duties assigned by the board of directors	

\*Tax Code citations, unless otherwise noted.

# Appraisal Review Board (ARB)



The local administrative district judge in each county appoints ARB members.<sup>205</sup> The board of directors may remove an ARB member appointed by the board under certain circumstances.<sup>206</sup>

The ARB is a board of citizens that hears taxpayer protests and taxing unit challenges, corrects clerical errors in the appraisal records and appraisal rolls, acts on motions to correct the appraisal roll, determines whether exemptions and special valuations were improperly granted and takes any other action or makes any other determination as authorized or required under the Tax Code.<sup>207</sup>

There is an ARB for each CAD although the board of directors may provide for the operation of a consolidated ARB by interlocal contract. Members of a consolidated ARB are appointed jointly by the local administrative district judges in the counties that are parties to the contract.<sup>208</sup> Although an appraisal district provides staff to the ARB for clerical assistance, the ARB maintains an independence from the board of directors and appraisal district staff, including the chief appraiser.<sup>209</sup>

CADs are allowed to obtain criminal history records of applicant ARB members from the Texas Department of Public Safety and provide that information to the local administrative district judge or ARB members appointed by that judge.<sup>210</sup>

## Eligibility

To be eligible to serve on the ARB, an individual must be a CAD resident and must have resided in the CAD for at least two years.<sup>211</sup> In counties with a population of more than 120,000, a person is ineligible to serve on the ARB if the person has done the following:

- served formerly as an appraisal district board member, officer or employee;
- served as a member of a governing body or an officer of a taxing unit until the fourth anniversary of the date the person ceases to be a member or officer;
- appeared before the ARB for compensation during the two-year period preceding the date of appointment; or
- served for all or part of three previous terms as a board member or auxiliary board member of the appraisal review board.<sup>212</sup>

A person may not serve on an ARB if he or she owns property on which delinquent property taxes have been owed for more than 60 days after the date the person knew or should have known of the delinquency.<sup>213</sup> This restriction does not apply if the person is paying the delinquent taxes and any penalty and interest under an installment payment agreement or has deferred or abated a suit to collect delinquent taxes.<sup>214</sup>

<sup>205</sup> Tex. Tax Code §6.41(d) and (d-1)

<sup>206</sup> Tex. Tax Code §6.41(f) as amended by Acts 2021, 87th Leg., R.S., Ch. 533, Sec. 5

<sup>207</sup> Tex. Tax Code §41.01(a)

<sup>208</sup> Tex. Tax Code §6.41(a), (g) and (h)

<sup>209</sup> Tex. Tax Code §§5.041(e-1)(5), 6.41 and 6.43

<sup>210</sup> Tex. Gov't Code §411.1296

<sup>211</sup> Tex. Tax Code §6.41(c)

<sup>212</sup> Tex. Tax Code §6.412(d)

<sup>213</sup> Tex. Tax Code §6.412(a)(2)

<sup>214</sup> Tex. Tax Code §6.412(a)(2)

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## Conflict of Interest

An individual is not eligible to serve on an ARB if the individual is related within the second degree by consanguinity or affinity to an individual who is engaged in the business of appraising property for compensation for use in proceedings under the Tax Code or to an individual who represents property owners for compensation in proceedings under the Tax Code in the CAD for which the ARB is established.<sup>215</sup> An ARB member commits a Class B misdemeanor offense if the ARB member continues to hold office knowing of a violation.<sup>216</sup>

A person is ineligible to serve on an ARB if the individual is related within the third degree of consanguinity or within the second degree of affinity to a member of the CAD board of directors or the ARB.<sup>217</sup> A person is also ineligible to serve on the ARB if the person is a CAD director, a CAD officer or employee, a Comptroller employee or a member of the governing body, officer or employee of a taxing unit.<sup>218</sup>

Additional information regarding conflicts of interest for ARB members, including Tax Code Section 41.69, may be found in the *Appraisal Review Board Manual* published by the Comptroller's office.

A person is not eligible to be appointed or to serve on an ARB if the individual contracts with the CAD or a taxing unit that participates in the CAD.<sup>219</sup> A person who has a substantial interest in a business that has either type of contract is also barred.<sup>220</sup> Substantial interest is defined as either of the following: combined ownership of the individual and the individual's spouse is at least 10 percent of the voting stock or shares of the business, or the individual or the individual's spouse is a partner, limited partner or officer in the business entity.<sup>221</sup>

A CAD and a taxing unit participating in that CAD may not enter into a contract with a current member of the ARB established for that CAD or with a business entity in which an ARB member has a substantial interest.<sup>222</sup>



## Number and Term of Office

The ARB consists of three members, but the board of directors by resolution may increase the size of the ARB to a number the board considers appropriate.<sup>223</sup> The board of directors for a district in a county with a population of one million or more by resolution of a majority of members must increase the size of the ARB to a number considered appropriate to manage the ARB duties, including to perform the duties of a special panel.<sup>224</sup>

ARB members serve two-year terms beginning Jan. 1.<sup>225</sup> The board of directors by resolution must provide for staggered terms so that the terms of approximately half the ARB members expire each year.<sup>226</sup> In making the initial appointments, the local administrative district judge must designate those members who serve terms of one year.<sup>227</sup>

## Auxiliary and Temporary ARB Members

The board of directors by resolution of a majority of the members may provide for auxiliary ARB members to hear taxpayer protests before the ARB and to assist the ARB in its duties.<sup>228</sup> The local administrative district judge may appoint the number of auxiliary members considered appropriate.<sup>229</sup> An auxiliary member is appointed in the same manner and for the same term as an ARB member under Tax Code Section 6.41 and is subject to the same eligibility requirements and restrictions under Tax Code Sections 6.41, 6.411, 6.412 and 6.413.<sup>230</sup>

An auxiliary member may attend ARB meetings but may not vote in an ARB determination or serve as ARB chair or secretary.<sup>231</sup> An auxiliary member is not included in determining what constitutes a quorum of the board or whether

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<sup>215</sup> Tex. Tax Code §6.412(b)

<sup>216</sup> Tex. Tax Code §6.412(b)

<sup>217</sup> Tex. Tax Code §6.412(a)(3) (A) and (B)

<sup>218</sup> Tex. Tax Code §6.412(c)

<sup>219</sup> Tex. Tax Code §6.413(a)

<sup>220</sup> Tex. Tax Code §6.413(a)

<sup>221</sup> Tex. Tax Code §6.413(d)

<sup>222</sup> Tex. Tax Code §6.413(b) and (c)

<sup>223</sup> Tex. Tax Code §6.41(b)

<sup>224</sup> Tex. Tax Code §6.41(b-2)

<sup>225</sup> Tex. Tax Code §6.41(e)

<sup>226</sup> Tex. Tax Code §6.41(e)

<sup>227</sup> Tex. Tax Code §6.41(e)

<sup>228</sup> Tex. Tax Code §6.414(a)

<sup>229</sup> Tex. Tax Code §6.41(d-1), 6.414(a) and (b)

<sup>230</sup> Tex. Tax Code §6.414(b)

<sup>231</sup> Tex. Tax Code §6.414(c)



a quorum is present at any ARB meeting.<sup>232</sup> An auxiliary member may hear taxpayer protests before the ARB.<sup>233</sup> If an auxiliary member sits on a panel to conduct a protest hearing, the number of non-auxiliary ARB members required to constitute the panel is reduced by the number of auxiliary board members.<sup>234</sup> An auxiliary member sitting on a panel is considered a regular board member for all purposes related to the conduct of the hearing.<sup>235</sup> An auxiliary member is entitled to make a recommendation to the ARB regarding a protest heard by the member but is not entitled to vote on the determination.<sup>236</sup>

An auxiliary member is entitled to compensation as provided by the CAD budget, but is not entitled to a per diem or reimbursement of expenses.<sup>237</sup>

The CAD board of directors must adopt and implement a policy for the temporary replacement of an ARB member.<sup>238</sup> A temporary ARB member replaces an ARB member who may not participate in a protest hearing because that ARB member communicated with another person(s) about a protest outside an ARB hearing in violation of Tax Code Section 41.66(f).<sup>239</sup>

## Training

The Comptroller's office must approve curricula, provide materials and supervise the training of ARB members.<sup>240</sup> ARB members are not allowed to participate in hearings until they complete the Comptroller's training course and a statement agreeing to comply with Tax Code requirements during hearings.<sup>241</sup> A new ARB member appointed after a course offering may continue to serve until the completion of a subsequent course offering.<sup>242</sup>

During the second year of an ARB member's term, the ARB member must complete the Comptroller's continuing education training course and complete a statement agreeing to comply

with Tax Code requirements during hearings.<sup>243</sup> An ARB member who fails to timely complete the course is not eligible to participate in hearings, vote on a determinations of protest or be reappointed to an additional term.<sup>244</sup>

ARB members must complete the Comptroller's continuing education training course and complete a statement agreeing to comply with Tax Code requirements in each year they serve.<sup>245</sup> The CAD board should provide for budgeting ARB training as part of the CAD's annual budget.<sup>246</sup>

The Comptroller's office may assess a fee, not to exceed \$50 per trainee, to recover a portion of the costs incurred for the training course.<sup>247</sup>

Except during a hearing or other ARB proceeding, a member of the CAD board of directors for which the ARB is established, along with other specified individuals, may not communicate with an ARB member about these training courses or any matter presented or discussed during the courses.<sup>248</sup>

The Comptroller's office may not advise a chief appraiser, CAD employee, property owner or his or her agent on a matter known to be the subject of a protest to the ARB. The Comptroller's office may communicate with ARB members regarding:

- technical questions relating to ARB duties and appraisal issues;
- the model ARB procedures; and
- the ARB survey provided to taxpayers.

The Comptroller's office may also communicate with the ARB chair concerning complaints filed against the ARB.<sup>249</sup> The toll-free number maintained by Comptroller's office for ARB members is 800-252-7551.<sup>250</sup>

<sup>232</sup> Tex. Tax Code §6.414(c)

<sup>233</sup> Tex. Tax Code §6.414(d)

<sup>234</sup> Tex. Tax Code §6.414(d)

<sup>235</sup> Tex. Tax Code §6.414(d)

<sup>236</sup> Tex. Tax Code §6.414(e)

<sup>237</sup> Tex. Tax Code §6.414(f)

<sup>238</sup> Tex. Tax Code §41.66(g)

<sup>239</sup> Tex. Tax Code §41.66(g)

<sup>240</sup> Tex. Tax Code §5.041

<sup>241</sup> Tex. Tax Code §5.041(b) and (b-1)

<sup>242</sup> Tex. Tax Code §5.041(e)

<sup>243</sup> Tex. Tax Code §5.041(e-2)

<sup>244</sup> Tex. Tax Code §5.041(e-2)

<sup>245</sup> Tex. Tax Code §5.041(e-2)

<sup>246</sup> Tex. Tax Code §§5.041(e-3) and 6.42(c)

<sup>247</sup> Tex. Tax Code §5.041(c) and (e-3)

<sup>248</sup> Tex. Tax Code §5.041(g)

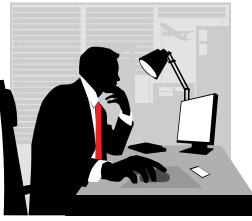
<sup>249</sup> Tex. Tax Code §5.041(a) and (f)

<sup>250</sup> Tex. Tax Code §5.041(a)(4)



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## Organization



The local administrative judge selects a chair and secretary from among the ARB members.<sup>251</sup> The judge is encouraged to select an ARB chair who has a background in law and property appraisal.<sup>252</sup> The ARB meets at any time at the call of the chair or as provided for by ARB rule.<sup>253</sup> The ARB must meet to examine the appraisal records within 10 days after the date the chief appraiser submits the records.<sup>254</sup>

The ARB must adopt its procedures for hearings.<sup>255</sup> The ARB must hold a public hearing to consider the proposed procedures and adopt the procedures by resolution no later than May 15 each year.<sup>256</sup> The ARB must incorporate the Comptroller's model hearing procedures into its adopted procedures and submit them to the Comptroller's office for review.<sup>257</sup>

ARB members are entitled to a per diem for each day the board meets as provided in the CAD budget.<sup>258</sup> ARB members are also entitled to reimbursement for actual and necessary expenses incurred in the performance of their duties as provided in the CAD budget.<sup>259</sup> Auxiliary ARB members are entitled to compensation as provided by the CAD budget, but not per diem or reimbursement of expenses.<sup>260</sup>

## Personnel

A CAD may provide clerical assistance to the ARB, including assisting the ARB with the scheduling and arranging of hearings.<sup>261</sup>

The ARB may employ legal counsel as provided by the CAD budget or use the services of the county attorney.<sup>262</sup> An attor-

ney may not serve as ARB legal counsel if within the last year the attorney or a member of the attorney's law firm represented an owner of property in the CAD, a participating taxing unit, or the CAD in certain matters.<sup>263</sup> The prohibition on representing a participating taxing unit or CAD does not apply to a county attorney or an assistant to the county attorney.<sup>264</sup> A CAD may specify in its budget whether the ARB may employ legal counsel or must use the services of the county attorney.<sup>265</sup> A CAD may not require the ARB to employ a specific attorney.<sup>266</sup> If the budget authorizes an ARB attorney, the budget must provide for reasonable compensation.<sup>267</sup> ARB attorneys may not act as advocates in a hearing or proceeding conducted by the ARB; may provide advice to the ARB or ARB panel during a hearing or proceeding; and are required to make certain disclosures regarding relevant legal authority in the controlling jurisdiction known to the attorney and not disclosed by the parties and regarding a material fact that may assist the ARB or panel in making an informed decision regardless of whether the fact is adverse to the position of a party.<sup>268</sup>

An ARB may retain an appraiser certified by the Texas Appraiser Licensing and Certification Board to instruct ARB members on valuation methodology if the CAD provides for the instruction in the CAD budget.<sup>269</sup>

## Ex Parte Communications with an ARB Member

An ARB member commits a Class A misdemeanor offense if the member communicates with the chief appraiser, CAD employee or a member of the CAD board of directors for which the ARB is established in violation of Tax Code Section 41.66(f).<sup>270</sup>

A chief appraiser or another CAD employee, a member of a board of directors, a property tax consultant or attorney representing a party to an ARB proceeding commits a Class A misdemeanor offense if the person communicates with a ARB member established for the CAD with the intent to

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<sup>251</sup> Tex. Tax Code §6.42(a)

<sup>252</sup> Tex. Tax Code §6.42(a)

<sup>253</sup> Tex. Tax Code §6.42(b)

<sup>254</sup> Tex. Tax Code §6.42(b)

<sup>255</sup> Tex. Tax Code §5.103(a)

<sup>256</sup> Tex. Tax Code §41.01(c)

<sup>257</sup> Tex. Tax Code §5.103(d) and (e)

<sup>258</sup> Tex. Tax Code §6.42(c)

<sup>259</sup> Tex. Tax Code §6.42(c)

<sup>260</sup> Tex. Tax Code §6.414(f)

<sup>261</sup> Tex. Tax Code §6.43(f)

<sup>262</sup> Tex. Tax Code §6.43(a)

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<sup>263</sup> Tex. Tax Code §6.43(b)

<sup>264</sup> Tex. Tax Code §6.43(c)

<sup>265</sup> Tex. Tax Code §6.43(e)

<sup>266</sup> Tex. Tax Code §6.43(e)

<sup>267</sup> Tex. Tax Code §6.43(e)

<sup>268</sup> Tex. Tax Code §6.43(d)

<sup>269</sup> Tex. Tax Code §5.041(h)

<sup>270</sup> Tex. Tax Code §6.411(a) and (d)

influence a decision by an ARB member in the member's capacity as an ARB member.<sup>271</sup>

These ex parte communication provisions do not apply to communications between an ARB and its legal counsel.<sup>272</sup> The provisions also do not apply to communications between an ARB member and the chief appraiser, a CAD employee, a member of the board of directors, a property tax consultant or an attorney representing a party to a proceeding before the ARB:

1. during a protest hearing or other ARB proceeding;
2. that constitute social conversation;
3. that are specifically limited to and involve administrative, clerical or logistical matters related to the scheduling and operation of hearings, the processing of documents, the issuance of orders, notices and subpoenas and the operation, appointment, composition or attendance at training of the ARB; or
4. that are necessary and appropriate to enable the CAD board of directors to determine whether to appoint, reappoint or remove a person as an ARB member, chair or secretary.<sup>273</sup>

A chief appraiser, CAD employee, member of the board of directors, property tax consultant or agent of a property owner commits a Class A misdemeanor offense if the person communicates with the local administrative district judge regarding the appointment of ARB members.

This provision does not apply to communications with the local administrative district judge by:

- an ARB member regarding the member's reappointment to the ARB;
- a taxpayer liaison officer in the course of performing the officer's clerical duties;
- a chief appraiser, CAD employee, ARB member or member of the board of directors regarding applications and appointment information, including criminal histories, and removal of an ARB member; or
- a taxpayer liaison officer regarding communications with a consultant, property owner or agent regarding removal of an ARB member.<sup>274</sup>

<sup>271</sup> Tex. Tax Code §6.411(b)

<sup>272</sup> Tex. Tax Code §6.411(c)

<sup>273</sup> Tex. Tax Code §6.411(c-1)

<sup>274</sup> Tex. Tax Code §6.41(i)

## ARB Member Removal

A member may be removed from the ARB by a majority vote of the board of directors or by the local administrative district court judge or the judge's designee that appointed the member.<sup>275</sup> Grounds for removal include a violation of:

- Tax Code Section 6.412 (restrictions on eligibility of ARB member);
- Tax Code Section 6.413 (interest in certain contracts prohibited);
- Tax Code Section 41.66(f) (communication outside a hearing or proceeding); or
- Tax Code Section 41.69 (conflict of interest in taxpayer protest).<sup>276</sup>

An ARB member may also be removed for good cause relating to failure to attend ARB meetings or for evidence of repeated bias or misconduct.<sup>277</sup>

After learning of a potential ground for removal, the board of directors, local administrative district judge or the judge's designee that appointed the member has 90 days to remove the ARB member or find by official action that the ARB member should not be removed.<sup>278</sup>

A property owner or chief appraiser may file a complaint with the taxpayer liaison officer for the CAD alleging that the ARB has adopted or is implementing hearing procedures that are not in compliance with the Comptroller's model hearing procedures or is not complying with procedural requirements of Tax Code Chapter 41. The taxpayer liaison officer must investigate the complaint and report the findings to the CAD board of directors. If the board of directors determine the allegations are true, it must direct the ARB chairman to take remedial action. The board may remove the ARB member from the position of chairman if it determines the chairman has failed to take the actions necessary to bring the ARB into compliance.<sup>279</sup>

<sup>275</sup> Tex. Tax Code §6.41(f)

<sup>276</sup> Tex. Tax Code §6.41(f)

<sup>277</sup> Tex. Tax Code §6.41(f)

<sup>278</sup> Tex. Tax Code §6.41(f) as amended by Acts 2021, 87th Leg., R.S., Ch. 533, Sec. 5

<sup>279</sup> Tex. Tax Code §41.66(q)



# CAD Financial Affairs

Participating taxing units pay for CAD operations.<sup>280</sup> The board of directors' financial responsibilities include adopting an annual operating budget; selecting a district depository; purchasing and contracting; transferring, constructing and renovating real property; and providing for an independent audit.

## CAD Budget

The board of directors is responsible for adopting the budget for the CAD.<sup>281</sup>

Before June 15 each year, the chief appraiser must prepare a proposed budget for CAD operations for the following tax year and submit it to each participating taxing unit and to the board of directors.<sup>282</sup> The budget must list:

- each proposed position, including each position's:
  - (a) proposed salary;
  - (b) all proposed benefits;
- each proposed capital expenditure; and
- an estimate of the amount of the budget that will be allocated to each taxing unit.<sup>283</sup>

Other items commonly included in the budget are:

- contract payments for services;
- reimbursement for reasonable and necessary CAD board expenses;
- per diem and actual expense reimbursement for ARB members;
- compensation for general counsel to the board of directors or ARB legal counsel, or both;

- reimbursement of CAD office staff for reasonable and necessary expenses;
- payment of tuition and fees incurred for courses or educational programs;
- funds for ARB proceedings and operations; and
- other items necessary for CAD operations.

A CAD is required to reimburse a CAD employee for all actual and necessary expenses, tuition and other fees and costs of materials incurred in attending, with approval of the chief appraiser, a course or training program sponsored or approved by TDLR.<sup>284</sup>

If a CAD performs collection or assessment services, the Interlocal Cooperation Act requires an interlocal payment be in an amount that fairly compensates the performing party for the services or functions performed under the contract.<sup>285</sup> A 2003 Attorney General's opinion concludes that a CAD budget may only allocate the costs of operating the CAD for its appraisal purposes and the costs of tax assessment or collection are not allocated to all taxing units regardless of whether a taxing unit has contracted with a CAD for assessment or collection services.<sup>286</sup>

## Public Notice of Budget Hearing



The board of directors must hold a public hearing to consider the budget.<sup>287</sup> Not later than the 10th day before the hearing, the board of director's secretary must deliver a written notice of the date, time and place of the hearing to each participating taxing unit in the CAD.<sup>288</sup>

<sup>280</sup> Tex. Tax Code §6.062(c)

<sup>281</sup> Tex. Tax Code §6.06(b)

<sup>282</sup> Tex. Tax Code §6.06(a)

<sup>283</sup> Tex. Tax Code §6.06(a)

<sup>284</sup> Tex. Tax Code §5.04(b)

<sup>285</sup> Tex. Gov't Code §791.011(e)

<sup>286</sup> Tex. Att'y Gen. Op. GA-0030 (2003)

<sup>287</sup> Tex. Tax Code §6.06(b)

<sup>288</sup> Tex. Tax Code §6.06(b)

Within the same timeframe, the chief appraiser is required to publish a notice of the public hearing in a newspaper having general circulation in the county.<sup>289</sup> The newspaper 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.<sup>290</sup> This notice must have the time, date, and place of the public hearing; specified summary of the proposed budget; notice that the CAD is supported solely from local taxing units; and a prescribed notice that the budget will automatically take effect unless disapproved by certain taxing units and a copy of the budget is available for public inspection at these taxing units.<sup>291</sup> In addition to the statutorily required items in the notice, Comptroller Rule 9.3048 requires the notice to provide the number of employees compensated in the budget in terms of full-time equivalent employees and that the notice contains the name, address and telephone number of the CAD.

## Budget Adoption

The board of directors must approve a budget before Sept. 15.<sup>292</sup>

If a majority of the voting taxing units adopt and file resolutions disapproving a budget within 30 days after its adoption, the budget does not take effect.<sup>293</sup> The board must adopt a new budget within 30 days of disapproval.<sup>294</sup>

The board may amend the approved budget at any time.<sup>295</sup> The secretary of the board must deliver a written copy of a proposed amendment to each participating taxing unit not later than the 30th day before the date the board acts on it.<sup>296</sup>

## Allocating Costs of CAD Operations

Each participating taxing unit pays a share of the CAD budget.<sup>297</sup> The share is based on the proportion of property taxes imposed by the taxing unit to the sum of property taxes imposed by each participating taxing unit in the CAD.<sup>298</sup> The

resulting fraction is multiplied by the total dollar amount of the budget.

$$\frac{\text{Taxing Unit's Tax Levy}}{\text{Total Tax Levy of All Taxing Units}} = \text{Taxing Unit's Fractional Share}$$

If a taxing unit participates in two or more CADs, only the taxes imposed in a CAD are used to calculate the taxing unit's cost allocations in that CAD.<sup>299</sup> Tax Code Section 6.06(d) limits the share of the cost of the budget for a taxing unit that has a large tax levy but a smaller number of parcels. This limit applies to a taxing unit that has less than 5 percent of the total number of real property parcels in the CAD while imposing over 25 percent of the total amount of the property taxes in the CAD for the year. In this case, a taxing unit's allocation may not exceed three times the taxing unit's percentage of the total number of parcels appraised by the CAD.<sup>300</sup> For example, a taxing unit has 4 percent of the CAD's parcels but imposes 30 percent of the taxes. The budget share may not exceed 3 times 4 percent, or 12 percent. If there was no limitation, the budget share would be 30 percent.

For a newly formed taxing unit or a taxing unit that did not impose taxes in the preceding year, the taxing unit is allocated a portion of the budget and the amount of taxes the taxing unit imposes in the current year is used to calculate its allocation.<sup>301</sup> The board of directors and the taxing unit may agree to an estimate of the amount of taxes that will be imposed for the current year.<sup>302</sup> After the amount of taxes to be imposed is known, payments are adjusted to reflect the imposed amount.<sup>303</sup>

Each taxing unit must pay its allocation in four equal payments at the end of each calendar quarter unless a taxing unit's governing body and the chief appraiser agree on a different method of payment.<sup>304</sup> The first payment must be made before Jan. 1 of the year in which the budget takes effect.<sup>305</sup> If a payment is not paid on the due date, it incurs a 5 percent

<sup>289</sup> Tex. Tax Code §6.062(a)

<sup>290</sup> Tex. Tax Code §6.062(a)

<sup>291</sup> Tex. Tax Code §6.062(b) and (c)

<sup>292</sup> Tex. Tax Code §6.06(b)

<sup>293</sup> Tex. Tax Code §6.06(b)

<sup>294</sup> Tex. Tax Code §6.06(b)

<sup>295</sup> Tex. Tax Code §6.06(c)

<sup>296</sup> Tex. Tax Code §6.06(c)

<sup>297</sup> Tex. Tax Code §6.06(d)

<sup>298</sup> Tex. Tax Code §6.06(d)

<sup>299</sup> Tex. Tax Code §6.06(d)

<sup>300</sup> Tex. Tax Code §6.06(d)

<sup>301</sup> Tex. Tax Code §6.06(h)

<sup>302</sup> Tex. Tax Code §6.06(h)

<sup>303</sup> Tex. Tax Code §6.06(h)

<sup>304</sup> Tex. Tax Code §6.06(e)

<sup>305</sup> Tex. Tax Code §6.06(e)

penalty and an annual interest rate of 10 percent.<sup>306</sup> For good cause shown, the board of directors may waive the penalty and interest on a delinquent payment.<sup>307</sup>

## Different Fiscal Year and Method of Financing

A CAD's fiscal year is the calendar year.<sup>308</sup> A different fiscal year may be designated by three-fourths of voting taxing adopting resolutions.<sup>309</sup> If the fiscal year is changed, the deadlines for the chief appraiser proposing and the board of directors adopting the budget and the deadline for the first allocation payment are specified deadlines before the first day of the changed fiscal year.<sup>310</sup> The allocation of the budget is based on the amount of property taxes imposed by each participating taxing unit in the most recent tax year preceding the changed fiscal year.<sup>311</sup>

The board of directors or the taxing units participating in the CAD may prescribe a different method of allocating the costs of operating the CAD.<sup>312</sup>

To change the method of financing, the board of directors must adopt a resolution and deliver it to each taxing unit participating in the CAD after June 15 and before Aug. 15.<sup>313</sup> The financing does not change if the governing body of any participating taxing unit adopts a resolution opposing the different method, and files it with the board of directors before Sept. 1.<sup>314</sup> If a board proposal is rejected, the board must provide written notification to each participating taxing unit before Sept. 15.<sup>315</sup>

The participating taxing units in a CAD may adopt a different allocation method if three-fourths of the voting taxing units adopt resolutions providing for the other method.<sup>316</sup> This adoption is not valid if it requires any taxing unit to pay a greater

proportion of the CAD's costs than the taxing unit would pay otherwise without the consent of that taxing unit.<sup>317</sup>

A resolution changing the allocation method is ineffective if an official copy is not filed with the chief appraiser after April 30 and before May 15.<sup>318</sup> A change in allocation remains in effect until changed or rescinded by resolution of a majority of the governing bodies of voting taxing units.<sup>319</sup>

## Designation of District Depository

The board of directors must designate a depository for payments to be deposited.<sup>320</sup> A CAD depository must be a banking corporation incorporated under Texas law or the United States or a Texas savings and loan association whose deposits are insured by the Federal Savings and Loan Insurance Corporation (FSLIC).<sup>321</sup> To the extent that funds in the depository are not insured by the Federal Deposit Insurance Corporation or the FSLIC, the funds must be secured in the manner provided by law for the security of funds of counties.<sup>322</sup>

The board of directors must designate as the district depository the financial institution or institutions that offer the most favorable terms and conditions for the handling of the CAD's funds.<sup>323</sup> The board must solicit bids to be designated as depository for the CAD.<sup>324</sup> After a depository is designated, the depository must serve for a term of two years and until its successor is designated and has qualified.<sup>325</sup> The board and the depository may agree to extend a depository contract for one additional two-year period.<sup>326</sup>

Consult legal counsel regarding the applicability of Local Government Code Chapter 116 concerning county depositories.

District's funds may be disbursed only by a written check, draft or order signed by the chair and secretary of the board.<sup>327</sup>

<sup>306</sup> Tex. Tax Code §6.06(e)

<sup>307</sup> Tex. Tax Code §6.06(k)

<sup>308</sup> Tex. Tax Code §6.06(i)

<sup>309</sup> Tex. Tax Code §6.06(i)

<sup>310</sup> Tex. Tax Code §6.06(i)

<sup>311</sup> Tex. Tax Code §6.06(i)

<sup>312</sup> Tex. Tax Code §6.061(a) and (b)

<sup>313</sup> Tex. Tax Code §6.061(a)

<sup>314</sup> Tex. Tax Code §6.061(a)

<sup>315</sup> Tex. Tax Code §6.061(a)

<sup>316</sup> Tex. Tax Code §6.061(b)

<sup>317</sup> Tex. Tax Code §6.061(b)

<sup>318</sup> Tex. Tax Code §6.061(c)

<sup>319</sup> Tex. Tax Code §6.061(e)

<sup>320</sup> Tex. Tax Code §6.06(f)

<sup>321</sup> Tex. Tax Code §6.09(a)

<sup>322</sup> Tex. Tax Code §6.09(d)

<sup>323</sup> Tex. Tax Code §6.09(b)

<sup>324</sup> Tex. Tax Code §6.09(c)

<sup>325</sup> Tex. Tax Code §6.09(c)

<sup>326</sup> Tex. Tax Code §6.09(c)

<sup>327</sup> Tex. Tax Code §6.06(f)

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The board by resolution may authorize the chief appraiser to disburse funds.<sup>328</sup>



## Purchasing and Contracting

A CAD is subject to the same requirements and has the same purchasing and contracting authority as a municipality under Local Government Code Chapter 252.<sup>329</sup> Local Government Code Section 252.061 provides for an injunction if a contract is made without complying with

Local Government Code Chapter 252 and any resident of the CAD may seek an injunction under that section.<sup>330</sup>

Local Government Code Sections 252.062 and 252.063 provide for criminal penalties for municipal officers and employees violating competitive bidding requirements and the removal of those individuals. These provisions apply to a CAD officer or employee in the same manner those sections apply to a municipal officer or employee.<sup>331</sup>

The Public Property Finance Act (Local Government Code Chapter 271) and the Interlocal Cooperation Act (Government Code Chapter 791) should also be reviewed. Consult with an attorney about bidding procedures, purchasing and contracts.

## Financial Audit

At least once each year, the board of directors must have an audit prepared by an independent certified public accountant or a firm of independent certified public accountants.<sup>332</sup> A copy of the report must be delivered to each voting taxing unit.<sup>333</sup> A reasonable number of copies of the report must be available for inspection at the CAD office and the report is a public record.<sup>334</sup>

## Other Financial Affairs

The board of directors and the chief appraiser also handle other financial details. Issues you may want to discuss with your attorney include the application of the Public Funds Investment Act in Government Code Chapter 2256 to local governments, including political subdivisions; the application of Government Code Chapter 2253 to governmental entities in regards to public work contracts; sales tax; reporting to the Internal Revenue Service; purchase of insurance; retirement program participation, etc.

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<sup>328</sup> Tex. Tax Code §6.06(f)

<sup>329</sup> Tex. Tax Code §6.11(a)

<sup>330</sup> Tex. Tax Code §6.11(b)

<sup>331</sup> Tex. Tax Code §6.11(b)

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<sup>332</sup> Tex. Tax Code §6.063(a)

<sup>333</sup> Tex. Tax Code §6.063(b)

<sup>334</sup> Tex. Tax Code §6.063(b)



# Taxpayer Assistance

The International Association of Assessing Officer's (IAAO) publication *Standard on Public Relations* provides that “public relations program should be an integral part of every assessment office’s work. A public relations program describes what the office does as well as how, why and for whom its services are provided. An effective public relations program results in more accurate and thorough coverage from the media and a better-informed constituency.”<sup>335</sup> Some of the topics in these standards include developing a written public relations program (including having a public relations officer) and a procedural manual, public records, printed information and correspondence, value notices, special-purpose messages, forms and questionnaires, annual reports, media contacts, speaking engagements, contact with other public officials, appeals process, public education and the Internet.<sup>336</sup>

## Reasonable Access

One of the board’s required taxpayer assistance duties is to 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.<sup>337</sup> Reasonable time must be provided at each board of directors meeting for public comment on CAD and ARB policies and procedures and a report from the taxpayer liaison officer if required.<sup>338</sup>

The board must prepare and maintain a written plan that describes how a non-English speaker or an individual with a physical, mental or developmental disability may be provided reasonable access to the board.<sup>339</sup>

<sup>335</sup> IAAO, *Standard on Public Relations*, (July 2011), p. 5. [www.iaao.org/media/standards/Standard\\_on\\_Public\\_Relations.pdf](http://www.iaao.org/media/standards/Standard_on_Public_Relations.pdf) (Last visited Dec. 2, 2021)

<sup>336</sup> This is only a selection of some of the topics covered in the standards. For the full text of the standards please see the IAAO’s *Standard on Public Relations* at [www.iaao.org/media/standards/Standard\\_on\\_Public\\_Relations.pdf](http://www.iaao.org/media/standards/Standard_on_Public_Relations.pdf)

<sup>337</sup> Tex. Tax Code §6.04(d)

<sup>338</sup> Tex. Tax Code §6.04(d)

<sup>339</sup> Tex. Tax Code §6.04(e)

## Other General Access Issues

Issues the board should or may address, depending on factors such as whether legal requirements exist, include:

- Evaluation of buildings for accessibility to those who individuals who are physically impaired as required by state or federal law;
- Parking accommodations for persons with disabilities;
- Allowance for attendant animals in offices;
- Providing information in different types of media;
- Providing a sign-language interpreter;
- Providing translator services; and
- Providing information in different languages. Certain Spanish resources can be found on the Comptroller’s website at [comptroller.texas.gov/taxes/property-tax/](http://comptroller.texas.gov/taxes/property-tax/).

## Complaint Process

The board of directors must prepare a description of the board’s functions and the board’s procedures for filing and resolving complaints.<sup>340</sup> The board must make this information available to the public and the appropriate taxing jurisdictions.<sup>341</sup> If a written complaint is filed with the board and the board has authority to resolve it, the board must provide notice of the complaint status to the parties to the complaint unless this notice would jeopardize an undercover investigation.<sup>342</sup> The notice must be provided at least quarterly and until final disposition of the complaint.<sup>343</sup> In certain counties, the taxpayer liaison officer must report at each board of directors meeting on the status of all comments and suggestions received and all complaints filed with the board of directors.<sup>344</sup>

<sup>340</sup> Tex. Tax Code §6.04(f)

<sup>341</sup> Tex. Tax Code §6.04(f)

<sup>342</sup> Tex. Tax Code §6.04(g)

<sup>343</sup> Tex. Tax Code §6.04(g)

<sup>344</sup> Tex. Tax Code §6.052(c)



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## Taxpayer Liaison Officer

In counties with a population of 120,000 or more, the board of directors must appoint a taxpayer liaison officer.<sup>345</sup> The taxpayer liaison officer serves at the pleasure of the board of directors.<sup>346</sup>

The taxpayer liaison officer is responsible for:

- administering public access functions;
- providing information and materials to the public;
- resolving disputes that do not involve matters that may be protested under Tax Code Section 41.41;
- receiving, compiling and forwarding complaints, comments and suggestions concerning ARB matters to the Comptroller's office not later than Dec. 31 each year;
- reporting to the board of directors at each meeting the status of all comments, complaints, and suggestions; and
- delivering ARB applications received and providing clerical assistance to the local administrative district judge as part of the ARB selection process.<sup>347</sup>

The chief appraiser or any other person who performs legal or appraisal services for the CAD for compensation is not eligible to be the taxpayer liaison officer.<sup>348</sup> The taxpayer liaison officer is entitled to compensation as provided by the budget adopted by the board of directors.<sup>349</sup>

The taxpayer liaison officer must administer the public access functions required by Tax Code Sections 6.04(d), (e) and (f) which include allowing the public to speak before the board of directors; preparing and maintaining a written plan on reasonable access to the board for those who do not speak English or who have physical, mental or developmental disabilities; and preparing information describing the functions of the board and the complaint process.<sup>350</sup>

The taxpayer liaison officer provides information and materials designed to assist property owners in understanding the appraisal process, protest procedures, procedures for filing comments, suggestions or complaints and related matters.<sup>351</sup> At each meeting of the board of directors, the taxpayer liaison officer is required to report on the status of all comments, complaints and suggestions filed with the officer relating to ARB hearing procedures, matters related to the fairness and efficiency of the ARB and complaints filed with the board of directors that the board has the authority to resolve.<sup>352</sup>

The taxpayer liaison officer is required to provide complaints, comments and suggestions related to ARB hearing procedures and other matters related to the fairness and efficiency of the ARB to the Comptroller's office by Dec. 31 each year.<sup>353</sup>

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<sup>345</sup> Tex. Tax Code §6.052(a)

<sup>346</sup> Tex. Tax Code §6.052(a)

<sup>347</sup> Tex. Tax Code §6.052(a) and (c)

<sup>348</sup> Tex. Tax Code §6.052(e)

<sup>349</sup> Tex. Tax Code §6.052(d)

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<sup>350</sup> Tex. Tax Code §§6.04(d), (e) and (f) and 6.052(a)

<sup>351</sup> Tex. Tax Code §6.052(b)

<sup>352</sup> Tex. Tax Code §§6.04(g) and 6.52(c)

<sup>353</sup> Tex. Tax Code §6.052(b)

# Public Information Act

Public information is information that is written, produced, collected, assembled or maintained by or for a governmental entity in connection with the transaction of official business, including electronic communications related to official business, that are created, transmitted, received or maintained on any device.<sup>354</sup> Public information is available to the public at a minimum during the normal business hours of the governmental body.<sup>355</sup> Certain information is excepted from public information requirements including information considered to be confidential by law, either constitutional or statutory, or by judicial decision.<sup>356</sup>

One example of confidential information specifically related to CADs is information relating to real property sales prices, descriptions, characteristics and other related information received from a private entity by the Comptroller's office or the chief appraiser of a CAD under Tax Code Chapter 6.<sup>357</sup> This information is confidential, may only be requested by certain people in specified circumstances, remains confidential by persons who obtain it and may not be disclosed except as provided.<sup>358</sup>

After receiving a request for public information, the public information officer must promptly produce public information for inspection, duplication, or both.<sup>359</sup> The public information officer must provide the public information for inspection or duplication in the offices of the governmental body or send copies if the person requesting the information requests copies and pays the postage and any other applicable charges.<sup>360</sup> If the information is unavailable because it is in active use or storage, the officer for public information must certify this fact in writing to the requestor and set a date and hour within a reasonable time when the information will be available for inspection or duplication.<sup>361</sup>

If a governmental body closes its physical office but requires staff to work, the governmental body is required to make a good faith effort to continue responding to requests for public information to the extent staff have access to the information.<sup>362</sup>

The charge for providing a copy of public information must be an amount that reasonably includes all related costs to reproducing the information.<sup>363</sup> If a request is for 50 pages or less, the charge may not include materials, labor or overhead costs.<sup>364</sup> Charges for these requests must be limited to a charge for each page unless the pages to be photocopied are located in two or more separate buildings that are not physically connected with each other or located in a remote storage facility.<sup>365</sup>

The Office of the Attorney General must adopt rules that determine what governmental bodies charge for providing copies of public information.<sup>366</sup> Each governmental body must use these rules to determine charges for providing copies of public information and to determine the charge, deposit or bond required for making public information that exists in a paper record available for inspection, except to the extent as provided otherwise by law.<sup>367</sup> Attorney General rules regarding charges for public information and other related information can be found at [texasattorneygeneral.gov/open-government/governmental-bodies/charges-public-information](http://texasattorneygeneral.gov/open-government/governmental-bodies/charges-public-information).

If an officer for public information cannot produce public information for inspection or duplication within 10 business days after the request, the officer must certify that fact in writing to the requestor and set a date and hour within a reasonable time when the information will be available.<sup>368</sup>

<sup>354</sup> Tex. Gov't Code §552.002(a)

<sup>355</sup> Tex. Gov't Code §552.021

<sup>356</sup> Tex. Gov't Code §552.101

<sup>357</sup> Tex. Gov't Code §552.149(a)

<sup>358</sup> Tex. Gov't Code §552.149

<sup>359</sup> Tex. Gov't Code §552.221(a)

<sup>360</sup> Tex. Gov't Code §552.221(b)

<sup>361</sup> Tex. Gov't Code §552.221(c)

<sup>362</sup> Tex. Gov't Code §552.2211(a)

<sup>363</sup> Tex. Gov't Code §552.261(a)

<sup>364</sup> Tex. Gov't Code §552.261(a)

<sup>365</sup> Tex. Gov't Code §552.261(a)

<sup>366</sup> Tex. Gov't Code §552.262(a)

<sup>367</sup> Tex. Gov't Code §552.262(a)

<sup>368</sup> Tex. Gov't Code §552.221(d)

If a governmental body wishes to withhold information from public disclosure, it must ask for an Attorney General's decision within 10 business days after the day of receiving the open records request.<sup>369</sup> A decision is not required if there has been a previous determination that addresses the exact information.<sup>370</sup> Within a reasonable time but not later than the 10th business day after the date of receiving the written request, a governmental body that asks for a decision must provide the requestor with a written statement that the governmental body wishes to withhold the requested information and has asked for an Attorney General's decision and a copy of the governmental body's written communication to the Attorney General as required.<sup>371</sup>

An officer for public information must prominently display an Attorney General prescribed sign that contains basic information about the rights of a requestor, the responsibilities of a governmental body and the procedures for inspecting or obtaining a copy of public information.<sup>372</sup> The sign must be displayed at one or more places in the governmental body's administrative offices where it is plainly visible to members of the public and employees of the governmental body whose duties include receiving or responding to requests.<sup>373</sup>

Public officials must complete a one- to two-hour training course on the responsibilities of the governmental body with which the official serves and its officers and employees under the Public Information Act.<sup>374</sup> The training must be completed not later than the 90th day after the date the public official takes the oath of office or otherwise assumes the duties as a public official.<sup>375</sup> A public official may designate a public information coordinator to satisfy the training requirements for the public official if the public information coordinator is primarily responsible for administering the responsibilities of the public official or governmental body under the Public Information Act.<sup>376</sup>

A requestor or the Attorney General's office may file suit to compel a governmental body to make information available for public inspection.<sup>377</sup> A person who claims to be a victim



of a violation the Public Information Act can file a complaint with the district or county attorney of the county in which the governmental body is located.<sup>378</sup> Before the 31st day after the date a complaint is filed, the district or county attorney must determine whether the violation alleged in the complaint was committed, whether to bring an action against the governmental body and notify the complainant of those determinations.<sup>379</sup> A claimant is entitled to file a complaint with the attorney general's office on or after the 90th day after filing it with the district or county attorney.<sup>380</sup> An official may only file an action if the governmental body does not cure the violation after three days of an official providing written notification to the governmental body that the alleged violation of the Act was committed.<sup>381</sup>

The Public Information Act has three types of violations of the Act that carry criminal penalties. The failure to give access to public information is a misdemeanor with a fine of up to \$1,000, six months in jail or both; this is also considered official misconduct and a public official can be removed from office.<sup>382</sup> These same penalties apply to the distribution of information that is confidential under the Act.<sup>383</sup> The third violation is if a person willfully destroys, mutilates, removes without permission or alters public information.<sup>384</sup> This misdemeanor offense is punishable by a fine of not less than \$25 or more than \$4,000, county jail time from three days to not more than three months or both.<sup>385</sup>

Questions regarding the applicability or interpretation of the Public Information Act should be directed to legal counsel.

For more information on the Public Information Act, call the Office of the Attorney General's Open Government Hotline toll-free at 877-673-6839 or see the Office of the Attorney General's *Public Information Handbook* at [texasattorneygeneral.gov/publicinfo\\_hb.pdf](http://texasattorneygeneral.gov/publicinfo_hb.pdf).

<sup>369</sup> Tex. Gov't Code §552.301(a) and (b)

<sup>370</sup> Tex. Gov't Code §552.301(a)

<sup>371</sup> Tex. Gov't Code §552.301(d)

<sup>372</sup> Tex. Gov't Code §552.205(a)

<sup>373</sup> Tex. Gov't Code §552.205(a)

<sup>374</sup> Tex. Gov't Code §552.012(b)

<sup>375</sup> Tex. Gov't Code §552.012(b)

<sup>376</sup> Tex. Gov't Code §552.012(c)

<sup>377</sup> Tex. Gov't Code §552.321

<sup>378</sup> Tex. Gov't Code §552.3215(e)

<sup>379</sup> Tex. Gov't Code §552.3215(g)

<sup>380</sup> Tex. Gov't Code §552.3215(i)

<sup>381</sup> Tex. Gov't Code §552.3215(j)

<sup>382</sup> Tex. Gov't Code §552.353

<sup>383</sup> Tex. Gov't Code §552.352

<sup>384</sup> Tex. Gov't Code §552.351

<sup>385</sup> Tex. Gov't Code §552.351

# Open Meetings Act

The Open Meetings Act requires every regular, special or called meeting of a governmental body to be open to the public, except as provided.<sup>386</sup> The Open Meetings Act applies any time a quorum of a governmental body meets as provided under Government Code Section 551.001(4).<sup>387</sup> Members may attend social occasions, workshops, ceremonial events, press conferences and candidate forums, appearances or debates without violating the law, provided formal action is not taken and any discussion of public business is incidental.<sup>388</sup>

If a governmental body takes an action in violation of the Open Meetings Act, then that action is voidable.<sup>389</sup> Violation of the Open Meetings Act is a misdemeanor offense.<sup>390</sup> A member commits a misdemeanor offense if the member or group of members knowingly conspires to circumvent the Open Meetings Act by meeting in numbers less than a quorum for the purpose of secret deliberations in violation of the Open Meetings Act.<sup>391</sup>

A governmental body must give written notice of the date, hour, place and subject of each meeting.<sup>392</sup> The Open Meetings Act requires the posting of notices within certain time periods.<sup>393</sup> It provides for posting meeting notices or adding agenda items for an already posted meeting when there is an emergency or when there is an urgent public necessity.<sup>394</sup> The Open Meetings Act should be consulted regarding the place, content and the deadlines of postings.

For each meeting, a governmental body must prepare and keep minutes or make a recording.<sup>395</sup> The minutes must state the subject of each deliberation and indicate each vote, order, decision or other action taken.<sup>396</sup> These minutes and recordings of an open meeting are public records and must be available for public inspection and copying on request.<sup>397</sup>

In an open meeting, a person in attendance may make an audio or visual recording of all or any part of the governmental body meeting.<sup>398</sup> A governmental body may adopt reasonable rules to maintain order at a meeting, but the rules may not prevent or unreasonably impair a person from exercising the right to record the meeting.<sup>399</sup> These rules may relate to the location of recording equipment and the manner in which the recording is conducted.<sup>400</sup>

The Open Meetings Act provides exceptions to the requirement that meetings of a governmental body be open to the public and sets forth procedures relating to closed meetings.<sup>401</sup> If there is a closed meeting, a governmental body must first convene in an open meeting with a quorum and follow certain procedures.<sup>402</sup> A governmental body may not vote, make a decision or take a final action in a closed meeting.<sup>403</sup> For each closed meeting, a governmental body must keep either a certified agenda or make a recording of the meeting, except for private consultations with the governmental body's attorney.<sup>404</sup> The certified agenda or recording of a closed meeting must be preserved for at least two years after the date of the meeting

<sup>386</sup> Tex. Gov't Code §551.002

<sup>387</sup> Tex. Gov't Code §551.001(4)

<sup>388</sup> Tex. Gov't Code §551.001(4)

<sup>389</sup> Tex. Gov't Code §551.141

<sup>390</sup> Tex. Gov't Code Chapter 551

<sup>391</sup> Tex. Gov't Code §551.143(a)

<sup>392</sup> Tex. Gov't Code §551.041

<sup>393</sup> Tex. Gov't Code Chapter 551, Subchapter C

<sup>394</sup> Tex. Gov't Code §551.045

<sup>395</sup> Tex. Gov't Code §551.021(a)

<sup>396</sup> Tex. Gov't Code §551.021(b)

<sup>397</sup> Tex. Gov't Code §551.022

<sup>398</sup> Tex. Gov't Code §551.023

<sup>399</sup> Tex. Gov't Code §551.023

<sup>400</sup> Tex. Gov't Code §551.023

<sup>401</sup> Tex. Gov't Code Chapter 551, Subchapters D and E

<sup>402</sup> Tex. Gov't Code §551.101

<sup>403</sup> Tex. Gov't Code §551.102

<sup>404</sup> Tex. Gov't Code §551.103

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or during any period in which litigation is pending regarding that meeting.<sup>405</sup> A district court may order that a certified agenda or recording of a closed meeting be available for public inspection.<sup>406</sup>

In part, some of the exceptions in the Open Meetings Act include certain meetings with the governmental body's attorney and meetings regarding personnel matters or real property deliberations. A governmental body may hold a closed meeting to seek the advice of its attorney about pending or contemplated litigation, a settlement offer or on a matter which requires the attorney to meet in a closed session to comply with the Texas Disciplinary Rules of Professional Conduct of the State Bar of Texas.<sup>407</sup> Otherwise, a governmental body may not conduct a private consultation with its attorney.<sup>408</sup> A closed meeting may be held to deliberate the purchase, exchange, lease or value of real property if an open meeting deliberation would have a detrimental effect on negotiations for the governmental body.<sup>409</sup> The Open Meetings Act does not require an open meeting to deliberate on certain personnel matters of a public officer or employee, including the deliberation of the appointment, employment, evaluation, reassignment, duties, discipline or dismissal; or to hear a complaint or charge against an officer or employee.<sup>410</sup>

Each elected or appointed public official of a governmental body subject to the Open Meetings Act must complete a training course.<sup>411</sup> The official is required to complete a training course not later than the 90th day after taking the oath of office or otherwise assumes the duties as a public official.<sup>412</sup> The Office of the Attorney General must ensure that the training is available.<sup>413</sup> For more information regarding training by the Office of the Attorney General please see [texasattorneygeneral.gov/og/open-government-training](http://texasattorneygeneral.gov/og/open-government-training).

A governmental body must maintain and make available for public inspection the record of its members' completion of the training.<sup>414</sup> The failure of one or more members of a governmental body to complete the required training does not affect the validity of an action taken by the governmental body.<sup>415</sup>

Boards of directors should seek legal advice regarding the applicability of the Open Meetings Act to board meetings. For more information on the Open Meetings Act, call the Office of the Attorney General's Open Government Hotline toll-free at 877-673-6839 or see the Office of the Attorney General's *Open Meetings Act Handbook* at [texasattorneygeneral.gov/sites/default/files/files/divisions/open-government/openmeetings\\_hb.pdf](http://texasattorneygeneral.gov/sites/default/files/files/divisions/open-government/openmeetings_hb.pdf).

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<sup>405</sup> Tex. Gov't Code §551.104(a)

<sup>406</sup> Tex. Gov't Code §551.104(b) and (c)

<sup>407</sup> Tex. Gov't Code §551.071

<sup>408</sup> Tex. Gov't Code §551.071

<sup>409</sup> Tex. Gov't Code §551.072

<sup>410</sup> Tex. Gov't Code §551.074(a)

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<sup>411</sup> Tex. Gov't Code §551.005(a)

<sup>412</sup> Tex. Gov't Code §551.005(a)

<sup>413</sup> Tex. Gov't Code §551.005(b)

<sup>414</sup> Tex. Gov't Code §551.005(c)

<sup>415</sup> Tex. Gov't Code §551.005(f)

# CAD Operations

Each CAD *must* establish an office located in the county for which the appraisal district is established and a CAD may establish branch offices outside the county.<sup>416</sup> The board of directors may contract with another CAD or with a taxing unit in the district to perform the duties of the appraisal district office for the CAD.<sup>417</sup>

## Ownership or Lease of Real Property

The board of directors may purchase or lease real property and may construct improvements as necessary to establish and operate the CAD office or a branch office.<sup>418</sup>



For a CAD to acquire or convey real property or construct or renovate a building or other improvement, three-fourths of the voting taxing units must approve.<sup>419</sup> The board of directors by resolution may propose a property transaction or other action that requires approval of the taxing units.<sup>420</sup> The chief appraiser must notify each taxing unit entitled to vote on the proposal by delivering a copy of the board's resolution, together with information showing the costs of other available alternatives to the proposal.<sup>421</sup> On or before the 30th day after the date a taxing unit receives notice of a proposal, the governing body of the taxing unit by resolution may approve or disapprove the proposal.<sup>422</sup> If a governing body fails to act by that time or fails to file its resolution with the chief appraiser on or before the 10th day after that 30th day, the proposal is treated as if it were disapproved.<sup>423</sup>

<sup>416</sup> Tex. Tax Code §6.05(a)

<sup>417</sup> Tex. Tax Code §6.05(b)

<sup>418</sup> Tex. Tax Code §6.051(a)

<sup>419</sup> Tex. Tax Code §6.051(b)

<sup>420</sup> Tex. Tax Code §6.051(b)

<sup>421</sup> Tex. Tax Code §6.051(b)

<sup>422</sup> Tex. Tax Code §6.051(b)

<sup>423</sup> Tex. Tax Code §6.051(b)

If a conveyance of real property owned by the CAD is approved, the board of directors may convey the real property and the proceeds are credited to each participating taxing unit in proportion to the taxing unit's allocation of the budget in the year in which the transaction occurs.<sup>424</sup>

## Technological Capabilities

The Tax Code requires CADs to electronically furnish certain material or communicate electronically in specific circumstances; CADs need to have the technological capabilities to fulfill these requirements.

When a property owner is required by the Tax Code to use a form, the office or agency with which the form is filed must make printed and electronic versions of the forms readily and timely available and must furnish a property owner a form without charge.<sup>425</sup>

A chief appraiser may enter into agreements with any property owner or a person designated by the property owner for the electronic delivery of any notice, rendition, application form, completed application, or requested information.<sup>426</sup>

Property owners whose property is included in 25 or more accounts in a CAD with a population of more than 200,000 can request to enter into an agreement to receive notices of appraised value in electronic format.<sup>427</sup> The chief appraiser is required to enter into an agreement for that purpose if requested by this type of property owner and must deliver the notice in accordance with the electronic medium, format, content, and method prescribed by the Comptroller's office.<sup>428</sup>

<sup>424</sup> Tex. Tax Code §6.051(c)

<sup>425</sup> Tex. Tax Code §1.09

<sup>426</sup> Tex. Tax Code §1.085(a) and (b)

<sup>427</sup> Tex. Tax Code §1.085(g)

<sup>428</sup> Tex. Tax Code §1.085(g)



In counties with more than 200,000 population and in counties that have implemented systems that allow electronic communications, the chief appraiser is required to notify property owners of the availability of electronic communications along with the necessary agreement forms.<sup>429</sup>

CADs that are in a county with a population of 500,000 or more must implement a system that allows the designation of a property tax agent to be signed and filed electronically.<sup>430</sup>

CADs must implement a system that allows a residence homestead owner to electronically:

1. file a notice of protest with the ARB regarding the determination of appraised value or unequal appraisal;
2. receive and review comparable sales data and other evidence that the chief appraiser intends to use at the protest hearing before the board;
3. receive, as applicable, a notice from the CAD that a settlement offer will not be made or receive a settlement offer from the CAD to correct the appraisal records by changing the market value and, if applicable, the appraised value of the property to the value as redetermined by the CAD; or
4. accept or reject a CAD settlement offer.<sup>431</sup>

This requirement applies to counties that maintain internet websites and is mandatory for counties with populations of 500,000 or more.<sup>432</sup>

CADs should work with the Comptroller's office to ensure internet compatibility.

## Records System

Tax Code Section 5.07 and Comptroller Rule 9.3003 require offices appraising property to develop and maintain tax records system. Any of the required information may be maintained electronically rather than in physical documents. Such a system must include the following:

- appraisal cards;
- maps;
- rendition forms;
- report of decreased value forms;

<sup>429</sup> Tex. Tax Code §1.085(h)

<sup>430</sup> Tex. Tax Code §1.111(b)

<sup>431</sup> Tex. Tax Code §41.415(b)

<sup>432</sup> Tex. Tax Code §41.415(a)

- appraisal records of all property;
- tax roll of any taxing unit for whom the appraisal district assesses or collects;
- delinquent tax roll of any taxing unit for whom the office collects;
- alphabetical index;
- partial exemption lists;
- absolute exemption lists; and
- lists of properties receiving appraisal as open-space land; agricultural use; timber use; recreational, park and scenic land; and public access airports.

## Appraisal Records of All Property

Provisions in Tax Code Chapter 25 and Comptroller Rule 9.3004 requires all CAD offices to develop and maintain appraisal records of all property. These records must be two lists: one for real property and one list for personal property and must contain specified information as applicable. Any required information may be maintained electronically rather than in physical documents.

## Appraisal Cards

Comptroller Rule 9.3001 requires that all CAD offices that appraise property must develop and maintain a system of appraisal cards for all parcels of real estate which each office is required to appraise. A separate appraisal card must be developed and maintained for each parcel of residential or commercial real estate with specified items of information related to the land and to the improvements on the parcel. Many of these items of information, plus additional specified information, must be on the appraisal card for each parcel of rural or acreage real estate. The appraisal cards may be maintained electronically rather than in physical documents.

## Maps

In meeting the chief appraiser's principal responsibility to locate, record and appraise all property in the CAD, a complete set of maps is indispensable. Maps enable appraisers to locate each real property parcel, identify its size and shape and determine its relationship to factors that affect its value. Maps also serve to display market and statistical data, appraisal comparisons and land appraisals.

Comptroller Rule 9.3002 requires all appraisal districts and tax offices appraising property to establish and maintain a system of tax maps covering the entire area of the taxing units



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for whom each office appraises property. The tax map system must be annually updated to incorporate any new subdivisions or property transfers as indicated by the filing of subdivision plats or deeds with the county clerk's office of the county or counties in which the taxing units for whom each office appraises property are located. Any of the information may be maintained electronically rather than physical documents.

## **Local Government Records Management**

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CADs are subject to the preservation, microfilming, destruction and other records disposition provisions of Local Government Code Chapter 203.<sup>433</sup> For additional information about records management and retention, see the Texas State Library and Archives Commission at [www.tsl.texas.gov](http://www.tsl.texas.gov).

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<sup>433</sup> Tex. Tax Code §6.13



# CAD Personnel

The CAD board of directors may employ a general counsel for the CAD to serve at the will of the board.<sup>434</sup> The general counsel must provide counsel directly to the board and perform other duties and responsibilities as determined by the board.<sup>435</sup> The general counsel is entitled to compensation as provided by the budget adopted by the board.<sup>436</sup>

Through adopting the budget, the board of directors may direct the size and qualifications of staff, as well as set the goals and objectives of the CAD through its personnel. The chief appraiser may employ and compensate professional, clerical and other personnel as provided by the budget, with the exception of a general counsel to the CAD.<sup>437</sup>

A chief appraiser may not employ persons who are related to directors within the second degree by affinity or within the third degree by consanguinity as determined under Government Code Chapter 573.<sup>438</sup> A person commits an offense if the person intentionally or knowingly violates this prohibition; the offense is a misdemeanor punishable by a fine of at least \$100 and up to \$1,000.<sup>439</sup>

## Personnel Policy

IAAO's *Property Appraisal and Assessment Administration* provides general guidance on personnel management, including selection of employees, employee development, compensation, internal communication, motivation and leadership and system issues in management.<sup>440</sup>

Personnel manuals can inform employees about the CAD's goals and objectives, policies, procedures and guidelines to follow in the course of their duties. Manuals should be reviewed and updated on a regular basis. Examples of CAD personnel manuals are at [comptroller.texas.gov/taxes/property-tax/personnel-policies/index.php](http://comptroller.texas.gov/taxes/property-tax/personnel-policies/index.php).

Consult legal counsel for advice in preparing personnel policy manuals or handbooks.

## Professional Development

According to IAAO's *Standard on Professional Development*, "in-service training and continuing education of assessment personnel are essential parts of an effective program . . .".<sup>441</sup>

Certain CAD employees register with and attain certification from TDLR. Registrants must pass one or more examinations to be certified and must participate to the extent required by TDLR in continuing education programs to maintain registration.<sup>442</sup> An individual may not serve as a chief appraiser unless the individual has completed chief appraiser training pursuant to Occupations Code Section 1151.164 and Tax Code Section 5.042.<sup>443</sup> This prohibition does not apply to a county TAC who serves as chief appraiser under Tax Code Section 6.05(c).<sup>444</sup> It applies only to a chief appraiser appointed on or after July 1, 2006.<sup>445</sup> Also, a person may serve in a temporary, provisional or interim capacity as chief appraiser for up to one year without completing the required training.<sup>446</sup>

<sup>434</sup> Tex. Tax Code §6.05(j)

<sup>435</sup> Tex. Tax Code §6.05(j)

<sup>436</sup> Tex. Tax Code §6.05(j)

<sup>437</sup> Tex. Tax Code §6.05(d)

<sup>438</sup> Tex. Tax Code §6.05(f)

<sup>439</sup> Tex. Tax Code §6.05(f)

<sup>440</sup> IAAO, *Property Appraisal and Assessment Administration*, (1990), pp. 429 to 439

<sup>441</sup> IAAO, *Standard on Professional Development*, (January 2013), p. 5. [www.iaao.org/media/standards/Professional\\_dev\\_2013.pdf](http://www.iaao.org/media/standards/Professional_dev_2013.pdf) (Last visited Dec. 2, 2021)

<sup>442</sup> Tex. Occupations Code §§1151.161 and 1151.1581

<sup>443</sup> Tex. Tax Code §5.042(a)

<sup>444</sup> Tex. Tax Code §5.042(c)

<sup>445</sup> Acts 2005, 79th Leg., R.S. Ch. 1111, Sec. 3

<sup>446</sup> Tex. Tax Code §5.042(b)

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Chief appraisers are required to complete at least half of their required continuing education hours in programs devoted to one or more of the topics listed in Occupations Code Section 1151.164(b) and at least two of the hours in ethics specific to maintaining the independence of an appraisal office from political pressure.<sup>447</sup>

A CAD should budget funds to cover necessary training and education expenses. A CAD is required to reimburse a CAD employee for all actual and necessary expenses, tuition and other fees and costs of materials incurred in attending, with approval of the chief appraiser, a course or training program sponsored or approved by TDLR.<sup>448</sup>

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<sup>447</sup> Tex. Occupations Code §1151.1581

<sup>448</sup> Tex. Tax Code §5.04(b)

# Assessment and Collection Functions

A taxing unit and a commissioner's court may contract with another taxing unit to perform their assessment and collection functions.<sup>449</sup> The Tax Code provides procedures for taxing units to follow to consolidate assessment, collection or assessment and collection functions with a CAD.<sup>450</sup> The CAD may be responsible for these functions for one or more of the CAD's taxing units.

If a CAD does assess, collect or assess and collect, please see Tax Code Subtitle E regarding collections and delinquency.

## Interlocal Contracts

The board of directors may enter a contract with a taxing unit or a commissioner's court to collect and assess taxes for that taxing unit or county (with county TAC approval).<sup>451</sup> These contracts are subject to the Interlocal Cooperation Act.<sup>452</sup> The contract may provide for the collecting entity to contract with an attorney to collect delinquent taxes.<sup>453</sup>



If a county contracts to have its taxes assessed and collected by another entity, the contract must require the assessment and collection of all the taxes the county is required to assess and collect except for special inventory taxes assessed and collected under specified provisions.<sup>454</sup> The Attorney General has held that Tax Code

Section 6.24 is construed as authorizing a contract to obtain assistance for the county TAC, as opposed to supplanting the TAC.<sup>455</sup>

## Consolidation Election

Pursuant to Tax Code Section 6.26, qualified voters may petition to consolidate the assessment and collection of property taxes. The Attorney General has held that Tax Code Section 6.26 is unconstitutional insofar as it contravenes the Texas Constitution, VIII, Section 14 and that the Legislature may not authorize the electorate to divest the county TAC of the assessment and collection duties, other than appraisal functions.<sup>456</sup>

Qualified voters residing in a CAD may petition to require an election to determine whether to require the CAD, county TAC or a specified taxing unit within the CAD to assess, collect or assess and collect property taxes on property appraised by the CAD for all taxing units.<sup>457</sup>

If a taxing unit assesses, collects or assesses and collects its own property taxes, the qualified voters of that taxing unit may submit a petition to the governing body of the taxing unit to require an election to determine whether to require the CAD, the county TAC or another taxing unit to assess, collect or assess and collect the taxing unit's property taxes.<sup>458</sup>

For a petition to be valid, it must make certain statements and be signed by a specified amount or percentage of certain qualified voters.<sup>459</sup>

The petition may require the CAD, the county TAC or a specified taxing unit within the CAD to perform the consolidated functions.<sup>460</sup> Neither a CAD nor a taxing unit may be required by an election to assess, collect or assess and collect taxes on property outside the CAD's boundaries.<sup>461</sup>

<sup>449</sup> Tex. Tax Code §6.24(a) and (b)

<sup>450</sup> Tex. Tax Code §6.26

<sup>451</sup> Tex. Tax Code §6.24(a) and (b)

<sup>452</sup> Tex. Tax Code §6.24(a) and (b)

<sup>453</sup> Tex. Tax Code §6.24(d)

<sup>454</sup> Tex. Tax Code §6.24(b) and (c)

<sup>455</sup> Tex. Att'y Gen. Op. JM-833 (1987)

<sup>456</sup> Tex. Att'y Gen. Op. JM-833 (1987)

<sup>457</sup> Tex. Tax Code §6.26(a)

<sup>458</sup> Tex. Tax Code §6.26(b)

<sup>459</sup> Tex. Tax Code §6.26(c)

<sup>460</sup> Tex. Tax Code §6.26(a)

<sup>461</sup> Tex. Tax Code §6.26(j)

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If the commissioner's court or the taxing unit's governing body finds that a petition is valid, it must order an election in the CAD or taxing unit on the next uniform election date prescribed by the Election Code that is more than 60 days after the last day on which it could have acted on the petition.<sup>462</sup>

If a majority of the qualified voters who voted in the election favor the proposition, the CAD, county TAC or specified taxing unit named on the ballot must perform the functions specified by the ballot beginning with the next time property taxes are assessed or collected, as applicable, that is more than 90 days after the date of the election. When the performance of a function begins before that time period, a function may be consolidated if the governing bodies agree, including the CAD board of directors if the CAD is involved.<sup>463</sup>

A consolidation may not be terminated within two years after the consolidation date.<sup>464</sup>

A taxing unit must pay the actual cost of the consolidated functions to the office or entity that performs the functions pursuant to an election.<sup>465</sup> Actual costs have been defined by the Attorney General as those costs that the collecting taxing unit or CAD incurs over and above those it would incur if it were not collecting for another taxing unit.<sup>466</sup>

A taxing unit may require a bond when a CAD collects for the taxing unit.<sup>467</sup> The taxing unit must pay the premium for the bond from its general fund or as provided by intergovernmental contract.<sup>468</sup>

---

## Annual Collection Budget

If a CAD is assessing and collecting, the district should outline the costs in a separate budget.<sup>469</sup> If the CAD performs assessment and collection functions under contract, the budget should be based on the contract. If the CAD collects under an election, the budget should be based on actual costs among the taxing units served.<sup>470</sup> The CAD must allocate costs only to those taxing units for which it performs assessment and collection functions.<sup>471</sup>

Special items in the annual collection budget could include required bonds, services of a delinquent tax attorney and court fees (if the CAD is handling delinquent collections).

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<sup>462</sup> Tex. Tax Code §6.26(e)

<sup>463</sup> Tex. Tax Code §6.26(f)

<sup>464</sup> Tex. Tax Code §6.26(i)

<sup>465</sup> Tex. Tax Code §6.26(g)

<sup>466</sup> Tex. Att'y Gen. Op. JM-996 (1988)

<sup>467</sup> Tex. Tax Code §6.29(b)

<sup>468</sup> Tex. Tax Code §6.29(c)

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<sup>469</sup> Tex. Att'y Gen. Op. GA-0030 (2003)

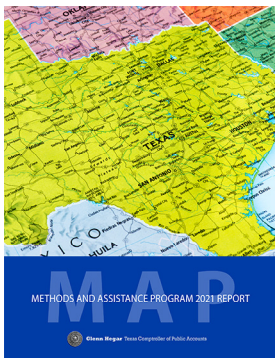
<sup>470</sup> Tex. Att'y Gen. Op. JM-996 (1988)

<sup>471</sup> Tex. Att'y Gen. Op. GA-0030 (2003)

# Comptroller Review of CADs

The Comptroller's office provides technical assistance to local taxing units and taxpayers on property tax issues, but it cannot intervene in local tax matters. The Comptroller's office is required to adopt rules establishing minimum standards for CAD administration and operations and is also required to conduct reviews of CAD operations.<sup>472</sup>

## Methods and Assistance Program (MAP)



At least once every two years, PTAD must review each CAD's governance, taxpayer assistance and the operating and appraisal standards, procedures and methodology to determine compliance with generally accepted standards, procedures and methodology.<sup>473</sup> After consultation with the Property Tax Administration Advisory Board, the Comptroller's office

by rule may establish procedures and standards for conducting and scoring the review.<sup>474</sup>

In conducting the review, the Comptroller's office is entitled to access to all CAD records and reports, to copy or print these materials and to the assistance of the CAD's officers and employees.<sup>475</sup>

At the conclusion of the review, the Comptroller's office must, in writing, notify the CAD of its performance in the review.<sup>476</sup> If there is a finding of non-compliance with generally accepted standards, procedures and methodology, or certain

Comptroller-issued manuals, the Comptroller's office must deliver a report that details the findings and recommendations for improvement to the following:

1. the CAD's chief appraiser and board of directors; and
2. the superintendent and board of trustees of each school district participating in the CAD.<sup>477</sup>

If a CAD fails to comply with the report's recommendations and the Comptroller's office finds that the CAD board of directors failed to take remedial action reasonably designed to ensure substantial compliance with each report recommendation before the first anniversary of the date the report was issued, the Comptroller's office must notify TDLR.<sup>478</sup> TDLR must take action necessary to ensure that the recommendations in the report are implemented as soon as practicable.<sup>479</sup> If TDLR takes action, then before Feb. 1 of the year following the year in which action is taken, TDLR must, with the assistance of the Comptroller's office, determine whether the recommendations in the most recent report have been substantially implemented.<sup>480</sup> TDLR must notify the CAD's chief appraiser and the board of directors in writing of the determination.<sup>481</sup>

Comptroller Rule 9.301 provides procedures and standards for the reviews and additional MAP information is available at [comptroller.texas.gov/taxes/property-tax/map/index.php](http://comptroller.texas.gov/taxes/property-tax/map/index.php).

## School District Property Value Study (PVS)

Government Code Section 403.302 requires the Comptroller's office to conduct a study to determine the total taxable

<sup>472</sup> Tex. Tax Code §§5.03, 5.10, 5.102, 5.12 and Tex. Gov't Code §403.302

<sup>473</sup> Tex. Tax Code §6.16(a 1-3)

<sup>474</sup> Tex. Tax Code §5.102(a)

<sup>475</sup> Tex. Tax Code §5.102(b)

<sup>476</sup> Tex. Tax Code §5.102(c)

<sup>477</sup> Tex. Tax Code §5.102(c)

<sup>478</sup> Tex. Tax Code §5.102(d)

<sup>479</sup> Tex. Tax Code §5.102(d)

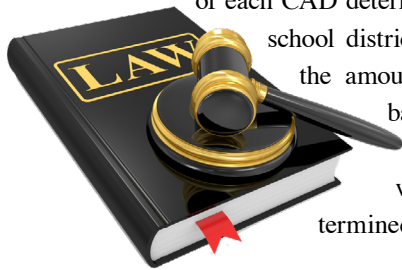
<sup>480</sup> Tex. Tax Code §5.102(e)

<sup>481</sup> Tex. Tax Code §5.102(e)



value of all property in each school district at least once every two years. This study is referred to as the School District Property Value Study (PVS).

The purpose of the School District PVS is to help ensure equitable distribution of state funding for public education. Texas funds public education through state and local funds. Local funding comes from property taxes.<sup>482</sup> The chief appraiser



of each CAD determines local property values and school districts set tax rates that determine the amount of local tax revenue. Texas bases state funding, in part, on the total taxable property value within each school district, as determined by the School District PVS.

By law, taxable value equals the market value of all taxable property in a district, minus certain exemptions and deductions such as state-mandated homestead and disabled veterans' exemptions as well as value limitations.<sup>483</sup> Deductions are made for reinvestment zones, freeport exemptions, productivity appraisal of qualified agricultural lands, the school tax ceiling for homeowners age 65 and older or disabled and other state-mandated exemptions.<sup>484</sup>

To estimate a school district's taxable value, the Government Code requires the Comptroller's office to do the following:

- use generally accepted sampling, standard valuation, statistical compilation and analysis techniques;
- ensure that different levels of appraisal on sold and unsold property do not adversely affect the accuracy of the study and that different levels of appraisal resulting from protests to the ARB on the grounds of market or appraised value or unequal appraisal (Tax Code Sections 41.41(a)(1) or (2)) are appropriately adjusted in the study; and
- test the validity of taxable values and presume that appraisal roll values represent taxable value when local value is determined to be valid.<sup>485</sup>

The Comptroller's office tests the taxable values the CAD assigns to each property category by constructing a statistical margin of error around the estimate of value for selected

property categories in each school district.<sup>486</sup> The Comptroller's office considers values valid, or acceptable, when they are within the margin of error.<sup>487</sup> The Comptroller's office considers values outside this margin of error invalid.<sup>488</sup>

If the locally appraised value in a school district (local value) is valid, the Comptroller's office certifies the local value to the Commissioner of Education.<sup>489</sup> If the local value is invalid, the Comptroller's office certifies the state value, unless the school district's value is higher than the acceptable range or the school district is eligible for a grace period (a period during which state law allows local value to be used even though the school district's property values are not at market value).<sup>490</sup>

If, in the final certification of the School District PVS, a school district's local value as determined by the CAD is invalid, the Comptroller's office is required to send a notification to the board of directors. The board of directors is required to hold a public meeting to discuss the notification.<sup>491</sup>

The Education Code provides how the commissioner of education uses the findings of the School District PVS to determine state aid in school funding.

Additional information regarding the School District PVS is available at: [comptroller.texas.gov/taxes/property-tax/index.php](http://comptroller.texas.gov/taxes/property-tax/index.php).

## Targeted MAP

If the Comptroller's office determines a school district's local values to be invalid for three consecutive years, the Government Code requires the Comptroller's office to perform an additional review of the appraisal district. The additional review is targeted and requires the Comptroller's office to provide recommendations to the CAD regarding appraisal standards, procedures, and methodologies.

If a CAD fails to comply with the report's recommendations and the Comptroller's office finds that the CAD board of directors failed to take remedial action reasonably designed to ensure substantial compliance with each recommendation before the first anniversary of the date the recommendations were

<sup>482</sup> Tex. Gov't Code §403.301

<sup>483</sup> Tex. Gov't Code §403.302(d)

<sup>484</sup> Tex. Gov't Code §403.302(d)

<sup>485</sup> Tex. Gov't Code §403.302(b) and (c)

<sup>486</sup> Tex. Gov't Code §403.302(c)

<sup>487</sup> Tex. Gov't Code §403.302(c)

<sup>488</sup> Tex. Gov't Code §403.302(c)

<sup>489</sup> Tex. Gov't Code §403.302(c)

<sup>490</sup> Tex. Gov't Code §§403.302(c) and 403.3011(2)

<sup>491</sup> Tex. Gov't Code §403.302(k)

made, the Comptroller's office must notify TDLR. TDLR must take action necessary to ensure that the recommendations in the report are implemented as soon as practicable. Before Feb. 1 of the year following the year in which TDLR takes action, TDLR must, with the assistance of the Comptroller's office, determine whether the recommendations have been substantially implemented. If it is determined that the recommendations have not been substantially implemented, the board of directors is required to consider whether the failure to implement the recommendations was under the chief appraiser's control and whether the chief appraiser is able to adequately perform his or her duties.<sup>492</sup>

## Performance Audits

The Comptroller's office must perform performance audits of CADs that fail to meet specified standards for two consecutive studies conducted by the Comptroller's office under Tax Code Section 5.10.<sup>493</sup> Existence of any one of the following conditions for two consecutive years triggers an audit:

1. the overall median level of appraisal for all properties in the CAD is less than 0.75 as determined in the Comptroller's study;
2. the coefficient of dispersion around the median of the overall property sample is greater than 0.30; or
3. the difference between median levels of appraisal for any two property classes is greater than 0.45.<sup>494</sup>

Under certain circumstances, the Comptroller's office must also complete an audit if a majority of participating taxing units or a majority of voting taxing units submit a written request to the Comptroller's office for a performance audit or an audit of only one or more particular matters.<sup>495</sup>

Additionally, owners of at least 10 percent of accounts or parcels of property in a single class can petition for a performance audit (but only if the class makes up at least 5 percent of the total property value in the district).<sup>496</sup> Further, on written request, property owners may request an audit if the owners represent not less than 10 percent of the appraised value of all the property in the CAD

belonging to a single class of property if that property class makes up at least 5 percent of the CAD's total property value.<sup>497</sup>

Taxing units and property owners may not request an audit if, for the last two PVS under Tax Code Section 5.10:

1. the overall median of appraisal for all of the CAD's property is more than 0.90 and less than 1.10;
2. the coefficient of dispersion for the overall property sample in the study is less than 0.15; and
3. the difference between the highest and lowest median appraisal levels for the various property classes is less than 0.20.<sup>498</sup>

A request for a CAD performance audit may not be made:

1. during the two years immediately following the publication of the second of two consecutive studies according to which the Comptroller's office is required to conduct an audit of the CAD;
2. during the year immediately following the date the results of an audit of the CAD conducted by the Comptroller's office are reported to the chief appraiser of the CAD; or
3. during a year in which the Comptroller's office is conducting a MAP review of the CAD under Tax Code Section 5.102.<sup>499</sup>

CADs must bear the cost of audits triggered by study results or triggered by a taxing unit request for an audit.<sup>500</sup> The cost of a taxpayer-requested audit is borne by the requesting taxpayers.<sup>501</sup> However, the CAD must reimburse the cost of a taxpayer-requested audit if the audit's results show that the median level of appraisal for a class of property exceeds 1.10 or the median level of appraisal for one class of property varies by at least 10 percent from the overall median level of property in the CAD.<sup>502</sup>

The Comptroller's office must report the results of the audit in writing to the governing body of each participating taxing unit, the chief appraiser and to the presiding officer of the CAD board of directors.<sup>503</sup> If it is a taxpayer-requested

<sup>492</sup> Tex. Gov't Code §403.302(k-1)

<sup>493</sup> Tex. Tax Code §5.12(a)

<sup>494</sup> Tex. Tax Code §5.12(a)

<sup>495</sup> Tex. Tax Code §5.12(b)

<sup>496</sup> Tex. Tax Code §5.12(c)

<sup>497</sup> Tex. Tax Code §5.12(c)

<sup>498</sup> Tex. Tax Code §5.12(d)

<sup>499</sup> Tex. Tax Code §5.12(e)

<sup>500</sup> Tex. Tax Code §5.13(g)

<sup>501</sup> Tex. Tax Code §5.13(g)

<sup>502</sup> Tex. Tax Code §5.13(g)

<sup>503</sup> Tex. Tax Code §5.13(f)

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audit, the Comptroller’s office must also provide a report to a representative of the property owners who requested the audit.<sup>504</sup>

## Appraisal District Ratio Study

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Tax Code Section 5.10 requires the Comptroller’s office to conduct a ratio study to measure the performance of each appraisal district in Texas at least once every two years and to publish the results. The purpose of the Appraisal District Ratio Study is to measure the uniformity and median level of appraisals performed by an appraisal district within each major category of property. To conduct the Appraisal District Ratio Study, the Comptroller’s office applies appropriate standard statistical analysis techniques to data collected through the school district property value study required by Government Code Section 403.302. The level of appraisal shows whether the CAD has appraised properties at 100 percent of the legally required level—normally the market value. The uniformity of appraisal indicates how much the percentage of market value varies from property to property.

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<sup>504</sup> Tex. Tax Code §5.13(f)



For more information, visit our website:  
**[comptroller.texas.gov/taxes/property-tax](https://comptroller.texas.gov/taxes/property-tax)**

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Texas Comptroller of Public Accounts  
Publication #96-301  
March 2022



## REQUEST FOR CITY COUNCIL AGENDA ITEM #8

Agenda Date Requested: <u>October 9, 2023</u>
Requested By: <u>Jon MacKay, Engineer</u>
Department: <u>Public Works</u>
<input checked="" type="radio"/> Report <input type="radio"/> Resolution <input type="radio"/> Ordinance

**Exhibits:** Change Order 2

Appropriation	
Source of Funds:	<u>200 – Water Funds</u>
Account Number:	<u>200-511-910.00</u>
Amount Budgeted:	<u>\$250,000</u>
Amount Requested:	<u>\$1,355.00</u>
Budgeted Item:	<input checked="" type="radio"/> Yes <input type="radio"/> No

---

### AGENDA ITEM #8

**Consideration and possible action on Change Order No. 2 to the Airport Extension project in the amount of \$1,355.00**

---

### SUMMARY & RECOMMENDATION

In June, the City of Navasota awarded the construction contract to extend utility lines and pave an entrance at the airport to D&S Contracting for \$246,181.00. During construction, staff found that the gate hinges needed adjusted to accommodate the new driveway.

There is a need for a change order for this project. This change order is still \$1,464 under budget and \$34,817 under the second lowest bid. There was not a unit price in the original contract to establish this pricing; however, staff worked with the contractor and the price presented is only the contractor's direct cost as invoiced by the welder that he brought to make the adjustments. Staff recommends that the City Council approve Change Order No. 2 in the amount of \$1,355.

---

### ACTION REQUIRED BY CITY COUNCIL

**Approve or deny Change Order No. 2 to the Airport Utilities Extension project in the amount of \$1,355.00**

---

Approved for the City Council meeting agenda.

*Jason Weeks*

---

Jason B. Weeks, City Manager

9/28/23

---

Date



**SECTION 00 63 36**  
**CHANGE ORDER No. 2**

**PROJECT:** Navasota Municipal Airport Hangar Utilities  
**PROJECT NO.:** 13209

**TO:** City of Navasota Mayor, Bert Miller

**1.01 DESCRIPTION OF CHANGES**

**ITEM CO 1:** **ADD** - Modify existng gate mount  
(new bid item) @ LS \$1355

<b>CONTRACT CHANGE</b>		
	<b>AMOUNT</b>	<b>TIME</b>
	\$ 1,355.00	0 Days
<b>TOTALS:</b>	\$ 1,355.00	0 Days

**1.02 ACCEPTANCE BY CONTRACTOR**

CONTRACTOR agrees to perform change(s) included in this Change Order for the price and time indicated.  
The prices for the changes include all costs associated with this Change Order.

*Dan Moore Smith*  
CONTRACTOR Signature

9-20-23  
Date

**1.03 ACCEPTANCE BY THE OWNER**

\_\_\_\_\_  
Owner Signature

\_\_\_\_\_  
Date

*Zachary Vaters*  
Project Manager Signature

9/22/2023  
Date

**END OF DOCUMENT**

**EXECUTIVE SUMMARY**C.O. # 2 Project No. 13209**1.01 CONTRACT PRICE SUMMARY**

- A. Original Contract Price
- B. Previous Change Orders
- C. This Change Order
- D. Contract Price

DOLLAR AMOUNT		PERCENT
\$	246,181.00	100%
\$	1,000.00	0%
\$	1,355.00	0.55%
\$	248,536.00	101%

**Date of Commencement of the Work, Notice to Proceed:**

July 31, 2023

**1.02 CONTRACT TIME SUMMARY**

- A. Original Contract Time
- B. Previous Change Orders
- C. This Change Order
- D. Contract Time

**DURATION****COMPLETION DATE**

60 Days	September 29, 2023
0 Days	September 29, 2023
0 Days	September 29, 2023
60 Days	September 29, 2023

**1.03 TOTAL VALUE OF INCREASES OUTSIDE OF GENERAL SCOPE OF WORK**

- A. Including this Change Order, the following table is provided to track conditions

No.	Change Description	Amount Added	Percentage Added
1	Replacing existing concrete flume	\$ 1,000.00	0.41%
2	Modify existing gate mount	\$ 1,355.00	0.55%
<b>TOTALS</b>		<b>\$ 2,355.00</b>	<b>0.96%</b>

**END OF SUMMARY**



## REQUEST FOR CITY COUNCIL AGENDA ITEM #9

Agenda Date Requested: <u>October 9, 2023</u>
Requested By: <u>Jason Weeks, City Manager</u>
Department: <u>Administration</u>
<input checked="" type="radio"/> Report <input type="radio"/> Resolution <input type="radio"/> Ordinance

Exhibits: Charter

Appropriation	
Source of Funds:	<u>N/A</u>
Account Number:	<u>N/A</u>
Amount Budgeted:	<u>N/A</u>
Amount Requested:	<u>N/A</u>
Budgeted Item:	<input type="radio"/> Yes <input checked="" type="radio"/> No

## AGENDA ITEM #9

**Consideration and possible action on appointment to the Charter Review Committee and discussion with the Charter Review Committee concerning the City of Navasota Home Rule Charter.**

## SUMMARY & RECOMMENDATION

At the September 11, 2023, regular City Council meeting, councilmembers agreed to appoint five (5) residents to the Charter Review Committee for a Charter Election next May 2024 during the normal elections. The Council appointed the following to serve on the committee: Deborah Richardson, Jared Patout, Ashley Falco VerSchurr, Dia Copeland, and Brenda Williams. Unfortunately, staff were made aware that Mr. Patout would be out of town during November and December; therefore, another committee member needs to be appointed from those supplied by the Mayor. Staff reached out to the Mayor and he asked that we contact Mac Vaughn to serve on the Charter Review Committee and he agreed. Therefore, staff recommends City Council appointing Mac Vaughn to the Charter Review Committee to replace Mr. Patout.

Legal Counsel is working on revisions to the City Charter that will be considered at the May 4, 2024, City General Election. The last update was in 2007.

At this meeting, City Council will have discussions with the Charter Review Committee as they discuss what changes if any need to be made in the structure of the City of Navasota Home Rule Charter. At the conclusion of the meeting, a timeline will be developed for the Charter Review Committee to meet weekly with staff and legal

counsel to address some of the Council's concerns and/or ideas as well as review in detail the Home Rule Charter for the City. Additionally, legal counsel should have all of their recommended legal changes that need to be addressed due to changes in statutory laws and other noted changes from the past 10 years for this meeting too. Should they not have those ready, staff have included a page numbered detail of the City's Charter along with each line numbered. This will aid in discussions at this meeting as well as future Charter Review Committee meetings.

---

**ACTION REQUIRED BY CITY COUNCIL**

**Appoint Mac Vaughn to the Charter Review Committee to replace Mr. Patout that cannot attend the meetings. Then engage in discussions with the Charter Review Committee as it relates to their tasks of making recommendations for a Charter election in May 2024.**

---

**Approved for the City Council meeting agenda.**

  
\_\_\_\_\_  
**Jason B. Weeks, City Manager**

9/28/23

\_\_\_\_\_  
**Date**

# Home Rule Charter

## Chapter CHA

### HOME RULE CHARTER

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**Editor's Note**—Printed herein is the charter of the City of Navasota, Texas, which was adopted at an election held in October of 1947, amended on November 24, 1962, amended in its entirety by Ordinance 230-83, adopted December 21, 1983, and again amended in its entirety by Ordinance 253-85 which consolidates and approves changes made by an election held on November 4, 2008. Capitalization, punctuation and grammar have been retained. Obviously misspelled words have been corrected without notation. Material enclosed in brackets has been added for clarification. Amendments to the charter are indicated by a history note following the amended provision. The absence of a history note indicates the material is unchanged from the charter approved by Ordinance 253-85.



**ARTICLE I**  
**CORPORATE NAME**

**§ 1. Corporate Name.**

All of the inhabitants of the City of Navasota, in Grimes County, Texas as the boundaries and limits of said city are herein established, or as hereafter established in the manner provided by this Charter, shall be a body politic, incorporated under, and to be known by the name and style of the “City of Navasota” with such powers, rights and duties as are herein provided.



## ARTICLE II MUNICIPAL BOUNDARIES

### § 1. Boundaries.

The boundaries of the City of Navasota shall be the same as have been heretofore established and now exists, and as may hereafter be amended, and the existing boundaries of said City of Navasota are established as those shown on the official map of the City of Navasota maintained in the office of the city secretary of the City of Navasota, in the city hall building of Navasota, Grimes County, Texas. The City may cause the boundaries of the City of Navasota to be marked by appropriate monuments or markers.

### § 2. Extension of Boundaries.

- (a) Upon petition. Whenever a majority of the qualified voters who are citizens of the State of Texas and inhabitants of any territory adjoining Navasota, as said territory may be designated by the council or in case there are no qualified voters in said territory, then when persons owning a majority of the land in the area in said territory desire the annexation of such territory to Navasota, they may present a written petition to that effect to the council and shall attach to said petition the affidavit of one or more of their number to the effect that said petition is signed by a majority of such qualified voters, or in case there are no qualified voters, said affidavit shall be to the effect that there are no qualified voters in said territory, and that the persons signing said petition own a majority of the land in the area in said territory; and thereupon the council at regular session held not sooner than twenty (20) days after the presentation of said petition may by ordinance annex such territory to Navasota, and henceforth the said territory shall be a part of the City of Navasota, the property situated therein shall bear its prorated part of the taxes levied by the city, and the inhabitants thereof shall be entitled to all of the rights and privileges of other citizens and shall be bound by the acts, ordinances, resolutions and regulations of said city.
- (b) By action of the council. The council shall have power by ordinance to fix the boundary limits of the City of Navasota; and to provide for the alteration and extension of said boundary limits and the annexation of additional territory lying adjacent to the city, with or without the consent of the territory and its inhabitants annexed. The procedures regarding the adoption of any such ordinance by the council shall be governed by the procedures established in the applicable provisions of the state statutes governing the annexation and disannexation of territory; and upon the final passage of any such ordinance, the boundary limits of the city shall thereafter be fixed in such ordinance; and when any additional territory has been so annexed, same shall be a part of the City of Navasota, and the property situated therein shall bear its prorated part of the taxes levied by the city, and the inhabitants thereof shall be entitled to all the rights and privileges of all the citizens, and shall be bound by the acts, ordinances, resolutions and regulations of the city.
- (c) The annexation of additional territory upon petition or by action of the council shall be governed by the Charter provisions contained hereinabove and by the provisions of the state statutes governing annexation as same now exists or as same may be hereinafter amended, provided that where a conflict exists between the charter provisions and the state statutes, the provisions of the state statutes shall control.

### § 3. Platting property.

Should any property situated within the corporate limits of the city, as now or may hereafter be established, or within the extraterritorial jurisdiction of the city, be hereafter platted into blocks and lots, the owner or owners of said property shall comply with all of the provisions of Chapter 212 of the Texas Local Government Code, as may be amended and all other applicable provisions of state statutes..



**ARTICLE III  
CORPORATE POWERS**

**§ 1. General.**

(a) The City of Navasota, made a body politic and corporate by the legal adoption of this Charter, shall have perpetual succession; may use a common seal; may sue and be sued, may contract and be contracted with; implead and be impleaded in all courts and places and in all matters whatever; may take, hold and purchase such lands within and without the city limits as may be needed for corporate or governmental purposes of said city, and may sell any real estate or personal property owned by it, perform and render all public services, and when deemed expedient may condemn property for corporate or governmental use, and may hold, manage and control the same; and shall be subject to all the duties and obligations now pertaining to or incumbent upon said city as a municipal corporation not in conflict with the provisions of this Charter, and shall enjoy all rights, immunities, privileges, and franchises now possessed by said city and herein conferred and granted, and except as prohibited by the constitution of the State of Texas, or restricted by the Charter, the City of Navasota shall have and may exercise all municipal powers, functions, rights, privileges and immunities of every name and nature whatsoever. In addition to the powers herein otherwise granted, the city shall have all powers enumerated in all applicable state statutes as heretofore amended, as though such statute were set forth in full herein; or as hereinafter amended.

(b) The enumeration of particular powers by this Charter shall not be held or deemed to be exclusive, unless expressly restricted herein, and in addition to the powers enumerated herein or implied hereby, or appropriate to the exercise of such powers, it is intended that the City of Navasota shall have and may exercise all powers which under the constitution and statutes of the State of Texas it would be competent for this Charter specifically to enumerate. Included, but not limited by, the enumeration herein contained [are] all powers heretofore or hereafter delegated by the constitution and statutes of the State of Texas to municipal corporations and all powers of the city, whether express or implied, shall be exercised in the manner prescribed by this Charter, but if not prescribed herein, then in the manner provided by the ordinance or resolution of the council.

**§ 2. Powers of ordinances.**

The city shall have the power to enact and enforce all ordinances necessary to protect health, life and property, and to prevent and summarily abate and remove all nuisances and preserve and enforce good government, and order and security of the city and its inhabitants; and to enact and enforce ordinances on any and all subjects; provided that no ordinances shall be enacted inconsistent with the provisions of this Charter, or general laws or constitution of the State of Texas; it being the intention to obtain, by the adoption of this Charter, full power of local self government, and the City shall have and exercise all the powers of local self government granted to cities having more than five thousand (5,000) inhabitants by what is known as the Home Rule Amendment to the Constitution of the State of Texas, and to the Home Rule Enabling Act passed by the Legislature of Texas, and now known as Chapter 9 of the Texas Local Government Code.

**§ 3. Style of ordinances.**

The style of all ordinances of the city shall be:

“Be it ordained by the Council of the City of Navasota,” but the same shall be omitted when the ordinances of the city are codified and published in book or pamphlet form by the city or under the authority of its governing body.

**§ 4. Real estate, etc., owned by the city.**

All real estate owned in fee simple title, or held by lease, sufferance, easement or otherwise; all public buildings, fire stations, parks, streets, alleys, and all property, whether real or personal, or whatever kind, character or



§ 4 description now owned or controlled by the city shall vest in, inure to, remain and be the property of said city under this Charter; and all causes of action, rights or privileges of every kind and character and all property of whatsoever character or description which may have been held, and is now held, controlled or used by said city for public uses or in trust for the public, shall vest in and remain and inure to the city under this Charter and all suits and pending actions to which the city heretofore was or now is a part, plaintiff or defendant, shall in no wise be affected or terminated by the adoption of this Charter, but shall continue unabated. § 9

**§ 5. Acquisition of property.**

The city shall have the power and authority to acquire by purchase, gift, devise, deed, condemnation or otherwise any character or property, within or without its municipal boundaries, including any charitable or trust funds, or trust property.

**§ 6. Public property exempt from execution.**

No public property, or any other character or property, owned or held by the city, shall be subject to any execution of any kind or nature.

**§ 7. City funds not subject to garnishment.**

No funds of the city shall be subject to garnishment and the city shall never be required to answer in any garnishment proceedings.

**§ 8. Liability for damages.**

- (a) The city shall not be liable to any person for damages caused from streets, ways, crossings, bridges, culverts, or sidewalks being out of repair, because of the negligence of said city, unless the same shall have remained in such state of disrepair for ten (10) days after special notice in writing of said state of disrepair is given the city manager of said city.
- (b) The city shall not be liable to any person for injuries received in any park, playground or public building belonging to said city or because of any apparatus, furnishings, fixtures or improvements thereon being defective or out of repair, because of the negligence of said city, unless the same shall have remained in such state of disrepair for ten (10) days after special notice in writing of said state of disrepair is given to the city manger of said city.
- (c) Before the city shall be liable for damages for personal injuries of any kind, or for injuries to or destruction or damage to property of any kind, the person injured or the owner of the property so injured, damaged or destroyed, must give written notice to the mayor and council of said city of said injury, damage or destruction, duly verified, within one hundred and eighty (180) days after the same has been sustained, stating in such written notice when, where and how the injury, damage or destruction occurred, the apparent extent thereof, the amount of damages sustained, the amount for which the claimant will settle, the street and residence number of the claimant at the time and date such claim was for was presented, and the actual residence of such claimant for the six (6) months immediately preceding the occurrence of such injuries, damage or destruction, and the names and addresses of the witnesses upon whom the claimant relies to establish this claim, and a failure to so notify the mayor and council within the time and the manner provided herein shall exonerate, excuse and exempt the city from any liability whatsoever. This notice shall be filed with the city manager of said city and the filing therewith shall constitute such notice.

**§ 9. City not required to give bond.**

It shall not be necessary in any suit or proceeding in which the city is a party, for any bond, undertaking or other security to be demanded or executed by or on behalf of the city in any of the state courts, but all such actions, suits, appeals or proceedings shall be conducted in the same manner as if such bond had been given and the city shall be

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liable as if the security or bond had been duly executed.

**§ 10. Right to eminent domain.**

The city shall have the right of eminent domain for public purposes whenever the governing authority shall deem it necessary, as granted under the constitution and statutes of the State of Texas and all the amendments thereto. The exercise of the power of eminent domain shall be controlled by the procedure under the constitution and statutes of the State of Texas and all the amendments thereto.

**§ 11. Street improvements.**

(a) The city shall have the power to improve any street or highway within its limits by filling, grading, raising, paving or repaving the same in a permanent manner, or by the construction or reconstruction of sidewalks, curbs and gutters or necessary appurtenances thereto, including sewer and drains. In the event there shall be a conflict between the method of improving the streets and other public areas, as provided for by the statutes of the State of Texas as amended, and in the provisions of this Charter, the council may elect to follow either the provisions of this Charter or the provisions of said statutes.

(b) All contracts, assessments and other proceedings heretofore taken under previously existing Charter powers of the city shall continue in full force and effect, and the rights of all parties in connection with the collection of street improvements, assessments or liens on property previously made are to be in no wise affected or damaged.

**§ 12. Zoning.**

The council shall have full power and authority to zone the city and pass any necessary ordinances, rules, regulations, or restrictions under the authority of Chapter 211, Texas Local Government Code, and all the amendments thereto.

The planning and zoning commission, which is to be appointed by the council, is to contain not more than seven (7) members. No two (2) members of the planning and zoning commission are to have the same or similar occupation. Each person serving on the commission shall comply with all applicable state statutes governing conflicts of interest of local public officials.. No person shall be appointed for a term to exceed (2) years, and said terms shall be staggered by ordinance.

**§ 13. Power to comprise and settle claims and lawsuits.**

The council shall have the power and authority to compromise and settle any and all claims and lawsuits of every kind and character, in favor of or against the said city, including suits by said city to recover delinquent taxes.

**§ 14. Underground construction.**

The council may require the placing of all wires or overhead construction of public utilities, or such part thereof as may be deemed best, from time to time, under the surface of the ground, under such regulations as may be prescribed by the council from time to time; and may provide for such construction and change thereof in any franchise hereafter granted..

**§ 15. Fires.**

The council shall have power by ordinance or otherwise to provide means for protection against conflagrations and for the establishment, maintenance, support and regulation of a fire department and for the guarding against fires. It may prescribe fire limits, stipulate and provide for minimum requirements for construction of buildings within such fire limits, regulate or prohibit the erection, building, replacing or repairing of wooden buildings within such limits; and may prescribe that the buildings within such fire limits be made or constructed of fire resisting material;

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and may prohibit the repairing of wooden buildings within such limits when the same have been damaged to within  
fifty (50) per cent of the value thereof; and may declare all dilapidated buildings to be nuisances and direct the same  
to be repaired, removed or abated in such manner as the council may prescribe; and may further prescribe limits  
within which only fireproof roofing may be used, it may also by ordinance regulate, prescribe, govern or forbid  
the storage of lumber, building materials of any kind, or inflammable or explosive goods, wares and merchandise  
or any kind and every kind, within certain limits, and prescribe limits within which such materials may be stored,  
housed or carried.

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**ARTICLE IV  
CITY COUNCIL**

**§ 1. Governing body.**

The governing and lawmaking body of the city council shall consist of five (5) council members, one of whom shall be the mayor, and said body shall be known as the “city council.”

**§ 2. Elective officers.**

The members of the council as provided for in this Charter shall be the only elective officers of the city; and they shall be elected and hold office and be compensated as herein provided. All council members shall be elected from the city at large; and shall elect one of their members to act as mayor. All individuals seeking election to serve as council member must indicate the place number they desire to run for on the prescribed candidate application.

**§ 3. Conduct of elections; election laws control.**

The provisions of the general election laws of the State of Texas shall apply to elections held under this Charter. All elections provided for by the Charter shall be conducted by the election authorities established by law. Candidates shall run for office without party designation and in compliance with filing procedures prescribed by the general election laws of the State of Texas.

All elections shall be conducted and the result canvassed and announced by the election authorities as prescribed by the general laws of the State of Texas, which shall control in all municipal elections of the City of Navasota, except as otherwise provided herein.

**§ 4. Official ballot.**

The full name of each candidate for council as herein provided, except if such candidate has withdrawn, dies or become ineligible, shall be printed on the official ballot without party designations. If two (2) or more persons with the same surnames, or with names so similar as to likely cause confusion, are candidates for city council, their names shall be placed on the ballot in accordance with the general election laws of the State of Texas. All names of candidates shall be placed on the official ballot and shall be arranged in accordance with a ballot drawing which will be held as prescribed by general election laws of the State of Texas.

**§ 5. Plurality.**

Each candidate for the office of council member who receives the largest number of votes cast in such election shall be declared elected to the council place for which the person was a candidate.

**§ 5A. Tie vote.**

In the event of a tie vote, the same shall be resolved by lot in the following manner: Two (2) slips of paper, of uniform size, one in blank and the other containing the figure “1,” shall be securely folded and placed in a receptacle and each candidate having received a tie vote shall draw a slip from the receptacle, and the candidate drawing the slip with the figure “1” thereon shall be declared elected.

**§ 6. Notice of election.**

In accordance with the general election laws of the State of Texas, the council members shall order the election, in which order the offices to be filled shall be named, and the voting places and the names of the presiding judges of such election shall be sent out. Notice of such election shall be given as provided for in the general election laws of the State of Texas.

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2     **§ 7. Time of election and staggered terms.**

3     The regular general election of city council members shall be held each year on the second Saturday of May.

4     The city council members shall be elected to Places 1 through 5. Council members elected to Places 1 through  
5     3 shall be elected in even-numbered years. Council members elected to Places 4 and 5 shall be elected in odd-  
6     numbered years.

7     **§ 8. Regular term of office.**

8     The regular term of office for council member shall be two (2) years, or until a successor is qualified, in the event  
9     of a vacancy, except as otherwise provided herein.

10    **§ 9. Officers, oath and bond of.**

11    All officers of the city, whether elective or appointive, shall qualify by taking the oath prescribed by the constitution  
12    of Texas, and by executing such bond as may be required under the provisions of this Charter and the ordinances  
13    and resolutions of the city.

14    **§ 10. Qualifications.**

15    Members of the council shall be resident qualified voters of the city and shall have been a resident citizen of the  
16    City of Navasota for twelve (12) months immediately preceding such election and shall not hold any other public  
17    office except that of notary public or as otherwise provided by law. Any member ceasing to have any of these  
18    qualifications, or who shall be convicted of a felony while in office, shall forfeit his office immediately.

19    **§ 11. Removal.**

20    Any member of the council who knowingly permits any provision of this Charter to be violated without exercising  
21    his power as a council member to prevent it shall be subject to removal from office and prosecuted in the manner  
22    provided by law.

23    **§ 12. Vacancy.**

24    If a vacancy should occur in the council, the remaining members of the council by a majority vote shall: 1) appoint  
25    a qualified resident voter to fill such vacancy for the remainder of the term, 2) provide for a special election to fill  
26    said vacancy consistent with the general election laws of the State of Texas, or 3) allow said vacancy to remain  
27    open until such time at which the vacancy may be filled at the next regular general city election.

28    **§ 13. Mayor.**

29    The council members shall elect one of their members as chairman at the first regular meeting following the regular  
30    general election each May. He shall be called mayor, and shall be the presiding officer of the council. He shall  
31    vote as a member of the council on all matters coming before the body; sign all bonds, warrants, and other official  
32    documents; be the official head of the city; and exercise all power and perform all duties imposed upon him by this  
33    Charter and by the ordinances of the city and resolutions of the council.

34    **§ 14. Mayor pro-tem.**

35    The mayor pro-tem shall be elected from among the members of the council at the first regular meeting following  
36    the regular general election each May, and shall perform all the duties of the mayor in the event of the mayor's  
37    absence or disability.

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**§ 15. Compensation.**

The mayor and each council member shall serve on the city council without compensation; however, the mayor and council members shall be entitled to reimbursement for any expenses approved and provided for by the city budget and incurred in the performance of their official duties as a member of the city council.

**§ 16. Conflict of interest.**

Except as otherwise allowed by law, no member of the council shall, during his term of office, hold any other public office or employment, compensation for which is paid out of public funds. Nor shall any member of said council, appointive officer, [or] employee of the city be pecuniarily interested, directly or indirectly, in any contract let by the city not in accordance with applicable provisions of State Law and Chapter 171 of the Texas Local Government Code governing conflicts of interest of local public officials.

**§ 17. Legislative body.**

The council shall constitute the legislative and governing body of the city, and shall have and exercise all the powers and authority herein granted. It shall pass and adopt all needed ordinances and resolutions, and adopt necessary regulations to govern the different departments of the city. Said ordinances, resolutions and regulations shall be consistent with the provisions of this Charter and the constitution and general laws of the State of Texas.

**§ 18. Meetings of the council.**

The council shall hold at least one regular meeting in each month at a time to be fixed by it for such regular meetings; and may hold as many additional meetings during the month as may be necessary for the transaction of the business of the city and its citizens.

**§ 19. Special meetings of the council.**

Special meetings shall be called by the city secretary upon the request of the mayor, mayor pro-tem, the city manager, or any two (2) members of the council, and may be held at any time in accordance with the provisions of state law. Notice of special meetings shall be provided in accordance with Chapter 551 of the Texas Government Code and all amendments thereto.

**§ 20. Meetings open to the public.**

All meetings of the council and committees thereof shall be open to the public, except as provided in Chapter 551, Texas Government Code, and all amendments thereto. Any inhabitants of the city shall have a reasonable opportunity to be heard at any meeting of the council on any matter.

**§ 21. Canvass returns and declare results of elections.**

The council shall, within the period of time after each regular and special election as provided for by state law, or as soon thereafter as practicable, canvass the returns and declare the result of such election.

**§ 22. Time for qualification and assumption of duties.**

As soon as practicable, but not earlier than the date for canvassing the election results as provided by law. The council shall meet in the council chamber of the city hall or a location suitable for such meeting, at which time the council shall qualify and assume the duties of their offices.

**§ 23. Council to be judge of election and qualification of its members.**

The council shall be the judge of the election and qualification of its own members.

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**§ 24. Rules of the council.**

The council shall determine its own rules of procedure, and shall compel the attendance of its members.

**§ 25. Legislative procedure.**

Three (3) members of the council shall constitute a quorum to do business. The affirmative vote of a majority of the five-member council present and voting shall be necessary to adopt any ordinance or resolution, except as otherwise provided herein. Minutes of all proceedings shall be kept to which any citizen may have access at all reasonable times and which shall constitute one of the archives of the city. The vote upon the passage of all ordinances and resolutions shall be taken by the “ayes” and “nays” and entered upon the minutes, and every ordinance or resolution, upon its final passage shall be recorded in a bound record kept for that purpose, and shall be authenticated by the signature of the presiding officer and the person performing the duties of city clerk or secretary.

**§ 26. City secretary.**

The council shall choose a city secretary who shall keep the records of the council and perform such other duties as may be required by this Charter or the council.

**§ 27. Ordinances and resolutions, enactment of.**

Each proposed ordinance or resolution shall be introduced in written or printed form, and shall contain not more than one subject, which shall be clearly expressed in the title, except ordinances or resolutions making appropriations or authorizing the contract of indebtedness or issuance of bonds or other evidence of indebtedness. No ordinance, unless it is declared an emergency measure, shall be passed finally on the date it is introduced, but instead must be passed, read and voted upon at two (2) separate meetings of the council.

**§ 28. Emergency measures, defined.**

An emergency measure is an ordinance or resolution for the immediate preservation of the public business, property, health or safety, or providing for the usual daily operation of a municipal department in which the emergency is set forth in such ordinance or resolution. Ordinances or resolutions appropriating money to defray current or other expenses of the city may be passed as emergency measures, but no ordinance or resolution making a grant, renewal or extension of a franchise or other special privilege, or regulating the rate or rates to be charged for service furnished the public generally by any public utility shall ever be passed as an emergency measure.

**§ 29. Ordinances, when and how published.**

Every ordinance imposing any penalty, fine or forfeiture shall, after passage thereof, be published in one (1) issue of the official paper and in accordance with state law; however, the city may publish a caption of an adopted ordinance that summarizes the purpose of the ordinance and any penalty for violating the ordinance in lieu of the requirement that the full text of the ordinance be published. Proof of such publication shall be made by the printer or publisher of such paper, making affidavit before some officer authorized by law to administer oaths, and filed with the person performing the duties of city secretary and shall be prima facie evidence of such publication and promulgation of such ordinance in all courts of the state; and such ordinance so published shall take effect, and be in force, from and after five (5) days after publication thereof, unless otherwise expressly provided. Ordinances not required to be published shall take effect, and be in force, from and after passage, unless otherwise provided.

**§ 30. [Reserved]****§ 31. Ordinances and resolutions, admissibility as evidence.**

Any ordinance or resolution appearing of record in the book mentioned in section 25 of this article, or a copy

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thereof duly certified by the person performing the duties of city secretary under the seal of said city, and all the ordinances or resolutions of the city, published in book, compact disc (CD) or pamphlet form and purporting to be published or created "By the authority of the council of the City of Navasota," shall be received by all courts of this state as prima facie evidence of the due passage and publication of such ordinance or resolution.

### § 32. Contracts for personal services, supplies, etc.

(a) No contract shall ever be made which binds the city for personal services to be rendered for any stated period of time, but all appointive officers and employees shall be subject to preemptory discharge and when discharged shall only be entitled to compensation up to and including the date of their discharge; however, notwithstanding this or any other provision of the charter, the city may enter into an agreement with the city manager regarding personal services to be rendered to the city and containing any additional terms and conditions mutually acceptable to the city council and the city manager.

(b) Nor shall the city or any agent of the city acting for it make any contract for goods, materials, services or supplies for the current use of any department of the municipality for more than one (1) year, except as in this Charter provided, unless said contract and the cost thereof has been included in the annual budget of the city and unless an appropriation has been made therefore, and no contract or purchase shall exceed the amount appropriated. All contracts, except for professional services, shall be made upon specifications, and no contract shall be binding until it has been signed by a designated representative of the city. Whenever the costs of any contracts charged to any appropriation equal the amount of such appropriation, no person representing the city shall sign or make any additional contracts chargeable to such appropriation. Any contract for current expenditures exceeding the amount set up in the budget or the appropriation therefore shall be void.

(c) Notwithstanding any provision of this charter that relates to the notice of contracts, advertisement of the notice, requirements for the taking of sealed bids based on specifications for public improvements or purchases, the manner of publicly opening bids or reading them aloud, the authority for utilizing alternative project delivery methods, or the manner of or authority for making purchases and letting contracts, the city council may elect to expend city funds and enter into contracts pursuant to and in accordance with the laws of the State of Texas, as hereafter amended. The city council may elect to have said state laws related to contracting and purchasing supersede any conflicting provision of this charter.

### § 33. Departments may be consolidated, etc.

The council may abolish or consolidate such offices and departments as it may deem to the best interest of the city, and may divide the administration of any such department as it may deem advisable, create new departments and may discontinue any offices or departments of [at] its discretion, except as to the office of city manager.

### § 34. Compensation of appointive officers and employees.

The council may fix and determine the salaries and wages of all appointive officers and employees of the city.

### § 35. Payment of claims.

No warrant for the payment of any claim shall be issued by the city unless such claim shall be evidenced by an invoice or itemized account, and approved by the city manager and audited and approved by such manager and all warrants shall be signed by the city manager.

### § 36. Nepotism.

Except as provided by Chapter 573 of the Texas Government Code, and any amendments thereto, no person related within the second degree by affinity, or within the third degree by consanguinity, to the mayor or any other member of the council, or the city manager, shall be appointed to any office, position or clerkship or other service of the



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**ARTICLE V  
CITY MANAGER.**

**§ 1. Qualification, term, removal, compensation, absence or inability to perform duties.**

(a) The council shall employ a city manager who shall be the chief executive officer of the city, and he shall devote all of his time to the performance of his official duties. He shall be employed solely on the basis of his fitness for the position. The city manager shall be appointed for an indefinite term and may be removed by a majority vote of the members of the council. Except as may otherwise be provided in a personal services agreement between the city and the city manager, removal may not become effective until thirty (30) days after the manager shall have been notified in writing of the council's intention to remove him, and until after a public hearing on the question of the manager's removal shall have been held, if such hearing is requested of the council in writing by the manager.

(b) The city manager shall receive compensation in the amount and manner provided by the council.

(c) In the absence or inability of the city manager to perform his duties the council by a majority vote may designate a qualified administrative officer to perform the duties of city manager during such absence or disability.

**§ 2. Powers and duties.**

(a) The city manager shall be responsible to the council for the efficient and economical administration of the city government. He shall have the power to appoint for an indefinite term and to remove all department heads. He shall have the power to appoint for an indefinite term and to remove all other employees in the administrative service of the city. He may authorize the head of a department to appoint and remove subordinates in his respective department.

Except of the purpose of inquiry, the council and its members shall deal with the administrative service solely through the city manager. They shall not in any manner take part in the appointment or removal of any person subordinate to the city manager, nor shall they give any instructions to any subordinate of the city manager.

(b) He shall exercise supervision and control over all departments created by this Charter or that may hereafter be created by the council.

(c) He shall attend all meetings of the council with the right to take part in the discussion, but having no vote; and he shall be notified of all special meetings of said council in the time and manner this Charter requires such notice to be given to the members of said council.

(d) He shall see that all terms and conditions imposed in favor of the city or its inhabitants in any public utility franchise are faithfully kept and performed, and upon knowledge of any violation thereof to call the same to the attention of the council.

(e) He shall act as budget officer and as such to prepare and submit to the council prior to the beginning of each fiscal year a budget of proposed expenditures for the ensuing year, showing in as much detail as practicable the estimated amounts required by months for the efficient operation of each department of the city government and the reasons for such estimated expenditures.

(f) He shall make a full written report to the council as soon after the close of each month's accounts as possible, showing the operation and expenditures of each department of the city government for the preceding month, and a comparison of such monthly expenditures, by departments, with the monthly allowances made for such departments in the annual budget, and to keep said council fully advised at all times as to the financial condition and needs of the city.

(g) He shall act as purchasing agent for the city and purchase all merchandise, material and supplies needed by

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- the city and may establish, if needed, a suitable storehouse where such supplies shall be kept and from which same shall be issued as needed; and to adopt such rules and regulations governing requisition and the transaction of business between himself as such purchasing agent and the heads of departments, officers and employees of the city as the council may approve.
- (h) He shall recommend to the council the salaries to be paid each appointed officer and subordinate employee of the city, and it shall be the duty of said council to pass ordinances or resolutions, from time to time, fixing rates of compensation.
- (i) He shall recommend to the council, in writing, from time to time, for adoption, such measures, as he may deem necessary or expedient.
- (j) He shall do and perform such other duties as may be prescribed by this Charter or be required of him by the ordinances and resolutions of the council.

**ARTICLE VI  
TAXATION**

**§ 1. Levy of annual ad valorem tax.**

The council shall have the power and it is hereby authorized to levy annually and collect an ad valorem tax on all real, personal and other property within the corporate limits of the city, not exempt from taxation by the constitution and laws of the State of Texas.

**§ 2. Powers of council generally.**

The council shall have the power to establish by ordinance: The form and content of future ordinances establishing the tax rate; the procedure to be used in issuing refunds on tax payments; a delinquent tax policy in regard to partial payments before and after judgment, before and after filing suit; the affixing of a tax lien in favor of the city for all taxes levied against all real, personal, and other property; and to enact ordinances in other such instances as may be necessary.

**§ 3. Compliance with tax code.**

The City of Navasota shall comply with all provisions of the Tax Code of the State of Texas, as same now exists or as same may hereafter be amended, in the operation and administration of the city tax office.

**§ 4. Occupation taxes.**

The council shall have the power to levy and collect an occupation tax on all occupations, callings, businesses and provisions, taxes [taxed] by the State of Texas from time to time, to the amount of one-half of the amount of occupation tax levied by the state and shall have the power by ordinance to provide adequate means for enforcing the collection of the same.



**ARTICLE VII**  
**Municipal Court, City Attorney And Other Legal Counse**

**§ 1. Municipal court created.**

There shall be a court for the trial of misdemeanor offenses known as the “municipal court,” with such powers and duties as are defined and described in applicable state statutes and as thereafter amended and in the Texas Code of Criminal Procedure and as thereafter amended.

**§ 2. Judge.**

The council shall appoint a citizen of the City of Navasota to be judge of said court, whose title shall be “municipal judge,” and who must meet the following qualifications:

- (1) shall have been a resident citizen of the City of Navasota for a period of one year immediately preceding such appointment;
- (2) shall not hold any other public office except that of notary public;
- (3) shall have paid up to date all outstanding city taxes and utilities;
- (4) shall not have been convicted of a felony or any crime involving moral turpitude.

**§ 3. Term of office.**

The term of office of the municipal judge shall be filled by appointment by said council for a term of two (2) years; however, the municipal judge may be removed from office by the council at any time at its discretion.

In the event the appointed municipal judge is removed from office, is unable to serve due to death, illness, or tenders a written letter of resignation to the city council, such vacancy in the position of the judge shall be filled by a vote from a majority of the members of the city council. Such appointment shall be for the remainder of the existing term or for a full two (2) year term, as applicable.

**§ 4. Jurisdiction.**

Said municipal court shall have jurisdiction as provided under Article 4.14, Texas Code of Criminal Procedure and all amendments thereto.

**§ 5. Clerk.**

The municipal judge shall be ex officio clerk of said municipal court, unless the city council has provided for the appointment of a municipal court clerk.

**§ 6. Duties of clerk.**

It shall be the duty of said clerk to keep a minute of the proceedings of said court; to issue all processes, and generally, to do and perform all the duties of a clerk of a court as prescribed by law for the clerk of the county court, in so far as said provisions may be applicable.

**§ 7. Right of trial before jury.**

Every person brought before the judge to be tried for an offense for which the penalty may be a fine shall be entitled, if he shall demand it to be tried by a jury of six (6) legal voters of the city, who shall be summoned, empanelled and qualified as jurors in justice courts under the laws of the State of Texas.

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**§ 8. Rules of pleading, practice and procedure.**

All rules of pleadings, practice and procedure now established in Chapter 45, Texas Code of Criminal Procedure, as may be amended, and as otherwise provided by applicable law, shall apply in said municipal court. Complaints before said court may be sworn to before the judge, clerk or said court, his deputy, or the city attorney; and each and all of which officers for that purpose shall have the power to administer oaths; or it may be sworn to before any other officer authorized by law to administer oaths.

**§ 9. Seal of municipal court.**

The said municipal court shall have a seal having engraved thereon a star of five (5) points in the center and words "Municipal Court, in Navasota, Texas," the impress of which shall be attached to all proceedings, except subpoenas, issued out of said court, and shall be used to authenticate the official acts of the judge where he is authorized or required to use the seal of office.

**§ 10. Complaint, how commenced and concluded.**

In all prosecutions in said court, whether under an ordinance or under the provision of the Penal Code of this state, the complaint shall commence: "In the Name and by the Authority of the State of Texas" and shall conclude: "Against the Peace and Dignity of the State," and where the offense is covered by ordinance, the complaint may also conclude "Contrary to the City Ordinance"; and all prosecutions in said court shall be conducted by the city attorney or by his deputy; but the county attorney of Grimes County, if he so desires, shall also represent the State of Texas in such prosecution, but in all such cases the said county attorney shall not be entitled to receive any fees or other compensation, whatever, for said services, and in case shall the said county attorney have the power to dismiss any prosecution pending in said court, unless for reasons filed and approved by the judge of said court.

**§ 11. Council to prescribe rules for collecting fees and costs, etc.**

The council shall from time to time by ordinances or resolutions, prescribe such rules, not inconsistent with the provisions of this Charter nor the laws of this state, as in the discretion of the council may be proper to enforce against the property of the defendant, or imprisonment of the defendant for the collection of all costs and fines imposed by said court; and shall also have the power to adopt such rules and regulations concerning practice and procedure in said court as said council may deem proper not inconsistent, however, with the provisions of this Charter nor the general laws of this state.

**§ 12. Fines and costs to be paid into the city depository.**

All costs and fines imposed by said in prosecution therein, shall be paid into the city depository in the general fund of the City of Navasota for the use and benefit of said city, or as otherwise required by state law.

**§ 13. Costs to be collected.**

There shall be taxed against and collected of such defendant, in case of his conviction before said court, such costs as are prescribed by law to be collected of defendants convicted in municipal court.

**§ 14. Jury and witness fees, etc.**

The provisions of the Code of Criminal Procedure of the State of Texas regulating the amount and collection of jury and witness fees, and for enforcing the attendance of witnesses in criminal cases tried before a municipal court judge shall, in so far as practicable, govern and be applicable to the trial of cases before the municipal court herein created and established.

## § 15

**§ 15. Powers available to judge.**

The judge of said court shall have the power to punish for contempt as provided by applicable law. The judge shall have power to take recognizance, admit to bail, and forfeit recognizance and bail bonds, under such rules and regulations as now govern the taking and forfeiture of the same as provided by state law.

**§ 16. Processes, how served.**

All processes issued out of said municipal court shall be served by the officer performing the duties of the chief of police, or any police officer of the city, under the same rules and regulations as are now provided by law so far as the same are applicable; but each defendant shall be entitled to at least one day's notice before any trial of any complaint against him if such time be demanded or as applicable under the Texas Code of Criminal Procedure.

**§ 17. Writs of judge.**

Writs issued by the municipal judge of said court for offenses against the laws of this state may be executed and the accused person or persons arrested by the chief of police or any police officer of the City of Navasota anywhere within Grimes County or as otherwise provided under Article 15.06 and 15.07 of the Code of Criminal Procedure of the State of Texas and all amendments thereto.

**§ 18. Appeals.**

All appeals from judgments rendered in said court shall be to the county court in and for Grimes County, to be perfected in the manner and within the time prescribed by the applicable provisions of the Texas Code of Criminal Procedure; and in all such appeals, the trial in the county court shall be de novo, the same as if the prosecution had been originally commenced in that court.

**§ 19. City attorney; qualifications, powers and duties.**

The city attorney shall be appointed by the city council and shall hold office during the time he shall perform the duties of his office to the satisfaction of the council, and may be removed at any time by the council, where it appears for the best interest of the city that his services be dispensed with. He shall be a resident citizen of the State of Texas and shall be a qualified voter thereof, and shall be a regularly licensed and practicing attorney. He shall serve as the chief legal advisor to the council, the city manager and all city departments, offices and agencies. He shall have the authority to take complaints or violations of the ordinances of the city and violations of the laws of the State of Texas committed within the jurisdiction of the municipal court, and to prosecute said violations, unless such prosecutorial duties are vested in another pursuant to the city's appointment of a city prosecutor. He shall represent the city in all legal proceedings, unless otherwise directed by the council and shall receive such compensation as may be provided by the council.

**§ 20. Temporary or additional counsel authorized.**

In the event of a vacancy in the office of city attorney, making it advisable for the city and its officers to have legal advice, then the council may employ a legal advisor, with as good qualifications as required of the city attorney and allow him the same compensation as allowable to the city attorney; and when in the judgment of the city council legal questions or litigation of more than usual importance to the interests of the city and its citizens, arising, making it advisable in the judgment of the council, to employ additional counsel and to allow reasonable compensation for the services thereof.





**ARTICLE VIII  
CITY FINANCES**

**§ 1. Fiscal year.**

The fiscal year of the city government shall be for the period beginning October first and ending September thirtieth of each year.

**§ 2. Budget.**

The city manager shall prepare and submit to the council an annual budget on or before August thirty-first of each calendar year or as set by ordinance in accordance with applicable provisions of state law. The budget shall be prepared on the basis of estimates, expenses and incomes of the various departments of the city. These departmental estimates showing the anticipated expenses and income of the departments as well as the expenses and income of the preceding reconciled with actual expenditures and income, shall indicate wherein increases or diminutions are recommended for the ensuing budget year, and notice shall be published in accordance with the applicable provisions of state law, stating that the annual budget has been prepared and printed, and that copies of the estimates shall be available to any person upon request. Due notice shall be made of the time when the budget is to be discussed by the council members, and copies of the budget shall be available to any person in accordance with the applicable provisions of state law. The discussion shall be given in open meeting and adequate time shall be given in said open meeting to hearing protests and objections, if any, to any items in the budget or to omissions therefrom.

**§ 3. Expenditures.**

All expenditures of the city shall be made in accordance with budgeted appropriations.

**§ 4. Bookkeeping.**

The city's accounts shall be kept in such a manner as to show fully at all times the financial condition of the city, and the books shall at all times be open to the public inspection. The council shall see that accounts are kept in the most approved fashion, including all necessary balance sheets in detail and in summary, revenue and expense statements, treasury statements, store accounts, operating statistics, and other reports necessary to show completely each month the state of the city finances.

**§ 5. Monthly reports.**

The city manager shall make to the council, if desired by it, a monthly report in writing showing in detail the receipts and disbursement for the preceding month and fiscal year to date. These reports of the city manager, after having been first approved by the council, may be published in a newspaper.

**§ 6. Annual audit.**

The council shall request an independent audit to be prepared annually by a certified public accountant covering all of the city's financial affairs, including operating results for the year and financial statement at the close of the fiscal year. This audit shall be made as soon as practicable after the close of the fiscal year, but not later than one hundred eighty (180) days past the end of the fiscal year.

**§ 7. Temporary borrowing.**

The council is authorized to borrow money, for not longer than the end of the current fiscal year, by issuance of deficiency warrants in amounts no greater than necessary to supplement the revenues of the city in paying current expenses. The same shall become due not later than the end of the fiscal year.

**§ 8. Depository.**

The council shall designate one or more depository banking institutions in which all city funds shall be deposited. The designated depository shall be required to pledge as securities only as allowed by applicable law and the amount of securities to be pledged shall equal the city funds on deposit in the depository bank. Should the securities pledged by the depository bank to secure city funds at any time be in excess of the amount on deposit, the council shall permit the release of such excess by written permission; and should the city funds deposited at any time increase beyond the amount of securities pledged, then the depository bank shall immediately pledge additional securities with the city's governing body or pledge bank, so that the securities pledged shall at no time be of a value less than the total amount of city funds on deposit in said depository bank. The determination of such value shall be in the discretion of the city council whose decision shall be final and binding upon such depository. The right of substitution of securities shall be granted to depositories, provided the securities are authorized by applicable law.

State law shall govern in the selection of the city depository, provided, however, that a prospective depository bank shall not be excluded from selection because a council member, appointive officer, or employee of the city owns stock in said bank or serves on the bank board, so long as the said council member, appointive officer, or employee does not take part in the selection of said depository. It shall not be considered a conflict of interest as the same is defined in this Charter for a council member, appointive officer, or employee to own stock in or be on the board of directors of a depository bank.

**§ 9. Funds.**

All moneys arising from the collection of taxes by the city shall be divided into two (2) funds, and designated as "general funds" and "interest and sinking fund."

**ARTICLE IX  
FRANCHISES AND PUBLIC UTILITIES**

**§ 1. Powers of council.**

The council shall have power by ordinance to grant, renew and extend all franchises, and to regulate all public utilities of every character within the city and for such purposes is granted full power:

1. To prohibit the occupancy and use of any street, alley, or other public place in the city, either on, in, over or under the same, by any telegraph or telephone line; system or exchange, electric light and power line, plant or system, street railway, interurban railway, steam railway, bus line or system, gas works and system, or any other character of public utility, without a franchise, and upon payment of such compensation as may be lawfully prescribed. Any occupancy and use of any street, alley, or other public place in the city shall be subject to lawful regulation by the council;
2. To prescribe and enforce all rules and regulations necessary or expedient for securing safe, efficient, faithful and continuous service to the public from such public utilities, and to prescribe and regulate the character, quality, and efficiency and manner of service to be rendered, given, performed, and furnished to the public, and to change such character, quality, and efficiency and manner of services from time to time upon reasonable notice, as conditions require.
3. To determine, fix and regulate the charges, fares and rates to be paid by the public for the services and commodities of any such utilities after reasonable notice, and to change such requirements and regulations from time to time upon reasonable notice, as conditions require.
4. To inspect the books and other records and papers of the public utility furnishing such service and compel the production of such books, papers and records and the attendance of witnesses for the purpose of making such investigation into the charge, fares and rates to be paid by the public;
5. To require the holder of any franchise now or hereafter granted, at the holders' own expense, to furnish the city a correct complete map or plat, within thirty (30) days of a written request from the city, showing the location, extent and such other general information as may be desired of all improvements and equipment of whatever nature located on, in or under the streets, avenues, alleys or public grounds of said city;
6. To prescribe the forms of accounts kept by each such utility, where a public utility keeps its accounts and books, according to a system prescribed by federal or state authority or commission; the keeping of such accounts and books in the manner so prescribed shall be deemed a compliance with the foregoing provisions of this subsection six (6); and at any time to examine and audit the accounts and other records including reports on local operations by each such utility;
7. To repeal any franchise by ordinance at any time for the failure to begin construction or operation within the time prescribed or to cause prosecution of proceedings for judicial forfeiture for failure to otherwise comply with the terms of the franchise;
8. To enforce by appropriate penalties all requirements and rules lawfully enacted by the city for the regulation of public utilities, or for carrying into effect and forcing any other powers over public utilities herein granted to the city.

**§ 2. Period of franchise, etc.**

No franchise of any kind shall ever be granted by the council for a longer period than thirty (30) years, and shall provide that such franchise may be reviewed on a periodic basis not to exceed once every three (3) years wherein revisions may be made in the franchise regarding rates and other matters coming before the attention of the council. No determinate franchise shall ever be granted except upon the condition that the city shall have the right to purchase property of the franchise holder either at the expiration of the franchise period or upon termination of the

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franchise, nor shall any franchise ever be exclusive. No franchise shall be transferable, except with the approval of the council expressed by ordinance. § 5

**§ 3. Franchise ordinances.**

All ordinances granting, renewing or extending franchises for public utilities shall be read at three (3) separate regular meetings of the council, and shall not be finally passed until thirty (30) days after the first reading; and no such ordinance shall take effect until sixty (60) days after its final passage; and pending such time, the full text of such ordinance shall be published once each week for three (3) consecutive weeks in a newspaper published in the city and in compliance with any other requirements of state law, and the expense of such publication shall be borne by the proponent of the franchise, provided however that in lieu of publishing the entire ordinance, the city may choose to publish the caption of the ordinance as allowed by State law.

If, at any time before any such ordinance takes effect, a petition shall be submitted to the council, signed by the required number of qualified voters of the city as provided by Chapter 311 of the Texas Transportation Code, the council shall submit the question, of granting, renewing or extending such franchise to a vote of the qualified voters of the city at the next succeeding general election to be held therein, in accordance with the general election laws of the State and said chapter of the Transportation Code; and notice of such election shall be published in a newspaper in accordance with Chapter 311 of the Transportation Code before election day, which notice shall contain a full copy of said ordinance; and the expense of such publication shall be borne by the proponent of the franchise.

If within ten (10) years prior to the expiration of any franchise period, the franchise holder has applied for a new franchise, and such application is refused by the council, and a petition, complying with the foregoing provisions of this section is presented to the council, then the council shall submit the question of granting of the franchise to the qualified voters in the same manner as provided in this section. The failure or refusal of the council to act upon the application for a franchise within four (4) months after the same is filed with the council shall be construed as a refusal.

The ballot used at said election shall briefly describe the franchise to be voted on and the terms thereof, and shall contain the words, "For the Granting of the Franchise" and "Against the Granting of the Franchise" as provided by said Chapter of the Texas Transportation Code and any subsequent amendments. If a majority of those voting at such election shall vote in favor of granting the franchise, the council, upon canvassing the returns, shall so declare, and said franchise shall take effect in accordance with its terms; but no franchise shall extend beyond the period fixed for its expiration.

**§ 4. Public record.**

The city shall compile and maintain a bound public record of all public utility franchises, renewals and extensions thereof.

**§ 5. Extensions**

All service extension of public utilities within the city limits shall become a part of the aggregate property of the public utility, shall be operated as such and shall be subject to all the obligations and reserved rights contained in this Charter and in any original grant hereafter made. The right to use or maintain any extension shall expire with the original grant, and shall be terminable as provided in subsection seven (7) of section 1 of this Article IX.

In the event of an extension of a public utility operated under a franchise hereafter granted such right shall be terminable at the same time and under the same time and under the same conditions as the original grant.

## ARTICLE X BONDS AND WARRANTS

### § 1. Powers of council; proposition of issuance.

The council shall have the power to issue and sell negotiable bonds of the City of Navasota for all permanent public improvements and for all public and municipal purposes as now, or as may be, permitted by the constitution and any and all laws of the State of Texas, and to refund same where appropriate.

The proposition of the issuance of bonds pledging the proceeds of taxes of the City of Navasota for any permanent public improvement, public utility, or municipal purpose (except revenue bonds and bonds to refund indebtedness of the city as herein above provided) shall be submitted to the qualified voters of the city at an election to be held for that purpose. The time, place and manner of calling, providing notice, canvassing and declaring the results thereof, shall be prescribed by ordinance adopted by the council at any legally convened meeting thereof; provided that all requirements of such election, shall be consistent with, and conformable to, the requirements of the constitution and general election laws of the State of Texas applicable thereto. Unless a majority of the qualified voters of the city, voting at such election on the proposition of the issuance of the bonds, vote in favor thereof, the same shall not be issued.

The council shall have full power and authority after such bonds have been approved by the qualified voters, to issue and sell the same, at one time, or from time to time, as the necessities of the city require, and as provided by the existing laws of the State of Texas or as the same may hereafter be amended.

### § 2. Execution of Bonds.

All bonds shall be issued in the name of the City of Navasota and shall be executed on its behalf by the mayor thereof, and shall be attested by the city secretary under the corporate seal of said city, and the bonds shall not be invalid notwithstanding the fact that any official or officials whose signature appears upon said bonds or whose facsimile signature appears upon any interest coupons appertaining thereto shall have ceased to be such officers prior to the date said bonds are delivered to the purchaser thereof. The execution of bonds shall be in compliance with the existing laws of the State of Texas relating to the issuance of bonds as may hereafter be amended and such laws of the State of Texas shall govern where any conflict may exist between such laws and the provisions hereof.

### § 3. Tax levy for payment of bonds.

At or before the time of the issuance and delivery of any bonds hereunder, it shall be the duty of the council, in the ordinance authorizing said bonds, to levy for each year that said bonds will be outstanding an ad valorem tax on all taxable property in said city to create a sinking and interest fund for each issue of said bonds sufficient to pay the interest thereon and principal thereof as same shall respectively become due and mature, which such tax shall be levied each year so long as said bonds are outstanding and unpaid.

### § 4. Investment of sinking funds.

The council shall supervise and be charged with the responsibility for all investments made with the money and assets of any sinking fund or funds established under this Charter, or heretofore so established. The money and assets of the sinking fund or funds shall only be invested or reinvested in bonds of the United States government, or of U.S. Government agencies having the full faith and credit of the U. S. Government.

### § 5. Ceiling on bonded indebtedness.

The net bonded indebtedness of the city, excluding revenue bonds, shall at no time exceed the limits set by the State of Texas as they now exist or as same may hereafter be amended.

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**§ 6. Revenue bonds.**

The council shall have the power to issue negotiable revenue bonds of the City of Navasota, payable from the revenues and income of any public utility or utilities acquired, condemned or owned by said city under the provisions of this Charter, or other specific sources of income as they may be provided by ordinance.

All such revenue bonds may be, at the option of the council, additionally secured by a mortgage upon the property or properties so to be acquired, owned or operated, provided that no such revenue bond shall ever be a debt of the City of Navasota, but shall constitute solely a charge upon the property or properties so encumbered or upon such sources of revenue that may be pledged thereto and shall never be reckoned in determining the power of the city to issue any bonds for any purpose authorized by the constitution and laws of the State of Texas or by this Charter, and every such revenue bond shall carry a recital that "the holder hereof shall never have the right to demand payment of this obligation out of any funds raised or to raised by taxation."

**§ 7. Purpose of issuance of revenue bonds.**

Such revenue bonds may be issued for any of the purposes set forth in the constitution and laws of the State of Texas as now or as may hereafter be amended.

**§ 8. Power to re-fund revenue bonds.**

The council shall have the power and is hereby authorized to re-fund the City of Navasota, and such re-funding revenue bonds shall be authorized by ordinances of the council, and it shall not be required under this Charter to submit the proposition of the issue thereof to the legal voters of said city for their approval, unless such is required by the general laws of the State of Texas.

**§ 9. Procedure for issuance of revenue bonds.**

The council shall, by ordinance, provide for the issue of all revenue bonds hereunder, which shall be conformable to all requirements of the constitution and general laws of the State of Texas, and which shall specify the purpose or purpose for which they are issued.

Such revenue bonds shall be executed by the same officials and in like manner as provided in Section 2 of this article, and approved in the manner provided by law.

**§ 10. Investment of certain funds.**

The council shall have power to make such provisions for the investment of the monies in any fund created or established under the provisions of this Charter for the security, payment and retirement or redemption of revenue bonds issued hereunder upon such terms, conditions and limitations as may be fixed in the proceedings authorized and creating the issue of such bonds.

**§ 11. Diversion of funds prohibited.**

The cash and securities to the credit of any sinking fund herein provided for shall be kept in the city depository and shall be kept separate from the cash and securities of any other city funds. Any officer or employee of the city who shall divert or use the cash, and securities of any sinking fund for any purpose other than the purpose for which the sinking fund was created shall be deemed guilty of a felony and subject to prosecution under the laws of the State of Texas. When an issue of bonds has been retired in full, its respective sinking fund shall be abolished and any remaining balance shall be applied to any lawful purpose.

**ARTICLE XI  
ELECTIONS**

**§ 1. Time of holding.**

The regular municipal election of the City of Navasota shall be held on the second Saturday of May of each year, as herein provided and required by the laws of the State.

**§ 2. Election laws control.**

All elections provided for in this chapter, except the regular elections to be held on the second Saturday of May of each year shall be called special elections; and all elections shall be conducted and the result canvassed and announced by the election authorities as prescribed by the general laws of the State of Texas; and said general election laws shall control in all municipal elections of the City of Navasota, except as otherwise provided herein.





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## ARTICLE XII AMENDMENTS AND SAVING CLAUSES

### § 1. Amending charter.

This Charter, after its adoption by the qualified voters of the City of Navasota, may be altered or amended in accordance with the constitution and laws of the State of Texas in effect at the time and applicable to cities containing more than five thousand (5,000) inhabitants.

### § 2. Ordinances and resolutions continued in force.

All ordinances and resolutions in force at time of taking effect of this Charter, not inconsistent with its provisions, shall continue in full force and effect until amended or repealed.

### § 3. Continuance of present officers.

All present officers of the City of Navasota, whether elective or appointive, shall continue in office until their successors shall have been elected or appointed, as the case may be, under the provision of this Charter, and shall have qualified under the terms of this Charter.

### § 4. Continuance of contracts and vested rights.

All vested rights of the city shall continue to be vested and shall not in any manner be affected by the adoption of this Charter, unless otherwise herein expressly provided to the contrary. All contracts entered into by the city or for its benefit prior to the taking effect of this charter shall continue in full force and effect. All public work begun prior to the taking effect of this Charter shall be continued and perfected hereunder. Public improvements for which legislative steps shall be taken under the laws in force at the time this Charter takes effect may be carried to completion in accordance with the provisions of such laws.

### § 5. Continuation of powers; conflict of laws; severability; repealer.

All powers granted heretofore to cities are hereby preserved. In case of an irreconcilable conflict between the provisions of this Charter and any superior law, the powers of the city and its officers shall be as defined in such superior laws. In case of any insufficiency or omission in this Charter which insufficiency or omission may be supplied by reference to its former Charter powers or the general laws, such provisions of such Charter and general laws are hereby adopted, and the city shall have and exercise all of the powers that it could have acquired by expressly adopting and incorporating into the Charter all of the provisions of such superior and general laws and Charter provisions referred to in this section, it being the intent of this Charter that no lawful power of the city shall fail because of any omission, insufficiency or inconsistency in this Charter appearing. The insufficiency or invalidity of any portion of this charter shall not in any way affect the remaining portions of the charter but the same shall be construed as if adopted without such portions so found invalid or impotent. All Charter provisions, laws and parts of laws in conflict with the provisions of this Charter and not saved by express reference to same herein, are hereby repealed.

### § 6. Conflicts.

In reading the provisions contained in the entire Charter, where references are made to state laws, the reader must consult the state law to determine if the state laws controls, and where there is a conflict in the state statutes and the provisions of this Charter, it is to be understood that the provisions contained in the statutes shall in fact, control over the provisions shown in the Charter.

### § 7. Meanings of certain words.

Unless some other meaning is manifest, the word "city" shall be construed to mean "City of Navasota, Texas;" the

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word “council” shall be construed to mean “the city council of the City of

Navasota, Texas;” and the word “and” may be read “or” and the word “or” may be read “and” if the sense requires it; words in the present tense include future tense, except when a more restricted meaning is manifest.

**§ 8. Gender.**

Throughout this Charter words used expressing masculine gender shall be construed to include the feminine.