

NOTICE OF PUBLIC MEETING

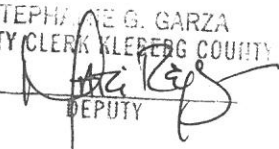
OF THE

KLEBERG COUNTY APPRAISAL DISTRICT

BOARD OF DIRECTORS

FILED FOR RECORD

2022 NOV -7 PM 3:00

STEPHANIE G. GARZA
COUNTY CLERK KLEBERG COUNTY
BY: 
DEPUTY

Notice is hereby given that the Board of Directors of the Kleberg County Appraisal District will meet Thursday, November 10, 2022 at 3:00 P.M. in the board room of the Appraisal District office at: 502 E. Kleberg Ave., Kingsville, Texas.

The agenda for the meeting is as follows:

- I. Call to Order and Declaration of Quorum
 - A. Pledge of Allegiance
 - 1. United States of America
 - 2. Texas Flag
- II. Comments From the Public
- III. Consideration and Action on:
 - A. Approval of Minutes
 - 1. October 13, 2022
 - B. Financial Statements
 - 1. September 2022
 - C. Records Management Plan Revision
 - D. Retirement Platform Change
 - E. Approval of Employees Education and Travel
 - 1. Course 101: Intro to the Texas Property Tax System
(December 5-7, 2022 - Round Rock, TX)
 - 2. Course 102: Introduction to Appraisal
(December 7-9, 2022 - Round Rock, TX)

F. Contracting Out

- 1. Appraisal Office
- 2. Appraisal Services

G. Executive Session Pursuant to Personnel (TGC 551.074)

- 1. Personnel (TGC 551.074)
 - a. Evaluation of Chief Appraiser (Ernestina Flores)

H. Reconvene Open Meeting To Public

I. Action on Executive Session

- 1. Executive Session Pursuant to Personnel (TGC 551.074)

IV. Proposed Agenda Items

V. Chief Appraiser's Report


- Chief Appraiser General Staff Report
- Chief Appraiser General Education/Continuing Education Report
- Chief Appraiser General Comptroller Issues Report
- Chief Appraiser General Legislative Issues Report
- General Value Issues
- Chief Appraiser Other Issues

VI. Comments From the Public

VII. Adjournment

This notice was posted in a place convenient to the public.

Appraisal District Office: 11-7-22 2:50 p.m.
 (date) (time)


 Ernestina Flores, R.P.A.
 CHIEF APPRAISER-KLEBERG COUNTY

County Courthouse: _____ (date) _____ (time)

 Kleberg County Clerk (by) _____

the conservation and reclamation districts are currently entitled to do so under Section 6.03(c). In a provision of this title other than Section 6.03 or 6.031 that grants authority to a majority or other number of the taxing units entitled to vote on the appointment of appraisal district directors, including the disapproval of the appraisal district budget under Section 6.06 and the disapproval of appraisal district board actions under Section 6.10, the conservation and reclamation districts participating in the appraisal district are given the vote or authority of one taxing unit. That vote or authority is considered exercised only if a majority of the conservation and reclamation districts take the same action to exercise that vote or authority. Otherwise, the conservation and reclamation districts are treated in the same manner as a single taxing unit that is entitled to act but does not take any action on the matter.

HISTORY: Enacted by Acts 1989, 71st Leg., ch. 1123 (H.B. 2301), § 4, effective January 1, 1990; am. Acts 1990, 71st Leg., 6th C.S., ch. 12 (S.B. 51), § 2(28), effective September 6, 1990 (renumbered from Sec. 6.035).

Sec. 6.04. Organization, Meetings, and Compensation.

(a) A majority of the appraisal district board of directors constitutes a quorum. At its first meeting each calendar year, the board shall elect from its members a chairman and a secretary.

(b) The board may meet at any time at the call of the chairman or as provided by board rule, but may not meet less often than once each calendar quarter.

(c) Members of the board 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 as provided by the budget adopted by the board.

(d) The board shall develop and implement policies that provide the public with reasonable opportunity to appear before the board to speak on any issue under the jurisdiction of the board. Reasonable time shall be provided during each board meeting for public comment on appraisal district and appraisal review board policies and procedures, and a report from the taxpayer liaison officer if one is required by Section 6.052.

(e) The board shall prepare and maintain a written plan that describes how a person who does not speak English or who has a physical, mental, or developmental disability may be provided reasonable access to the board.

(f) The board shall prepare information of public interest describing the functions of the board and the board's procedures by which complaints are filed with and resolved by the board. The board shall make the information available to the public and the appropriate taxing jurisdictions.

(g) If a written complaint is filed with the board that the board has authority to resolve, the board, at least quarterly and until final disposition of the complaint, shall notify the parties to the complaint of the status of the complaint unless notice would jeopardize an undercover investigation.

HISTORY: Enacted by Acts 1979, 66th Leg., ch. 841 (S.B. 621), § 1, effective January 1, 1980; am. Acts 1983, 68th Leg., ch. 262 (H.B. 532), § 1, effective August 29, 1983; am. Acts 1989, 71st Leg., ch. 796 (H.B. 1464), § 6, effective September 1, 1989.

Sec. 6.05. Appraisal Office.

(a) Except as authorized by Subsection (b) of this section, each appraisal district shall establish an appraisal office. The appraisal office must be located in the county for which the district is established. An appraisal district may establish branch appraisal offices outside the county for which the district is established.

(b) The board of directors of an appraisal district may contract with an appraisal office in another district or with a taxing unit in the district to perform the duties of the appraisal office for the district.

(c) The chief appraiser is the chief administrator of the appraisal office. Except as provided by Section 6.0501, the chief appraiser is appointed by and serves at the pleasure of the appraisal district board of directors. If a taxing unit performs the duties of the appraisal office pursuant to a contract, the assessor for the unit is the chief appraiser. To be eligible to be appointed or serve as a chief appraiser, a person must be certified as a registered professional appraiser under Section 1151.160, Occupations Code, possess an MAI professional designation from the Appraisal Institute, or possess an Assessment Administration Specialist (AAS), Certified Assessment Evaluator (CAE), or Residential Evaluation Specialist (RES) professional designation from the International Association of Assessing Officers. A person who is eligible to be appointed or serve as a chief appraiser by having a professional designation described by this subsection must become certified as a registered professional appraiser under Section 1151.160, Occupations Code, not later than the fifth anniversary of the date the person is appointed or begins to serve as chief appraiser. A chief appraiser who is not eligible to be appointed or serve as chief appraiser may not perform an action authorized or required by law to be performed by a chief appraiser, including the preparation, certification, or submission of any part of the appraisal roll. Not later than January 1 of each year, a chief appraiser shall notify the comptroller in writing that the chief appraiser is either eligible to be appointed or serve as the chief appraiser or not eligible to be appointed or serve as the chief appraiser.

(d) Except as provided by Section 6.0501, the chief appraiser is entitled to compensation as provided by the budget adopted by the board of directors. 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 appraisal district. Except as provided by Section 6.0501, 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 appraisal district.

(e) The chief appraiser may delegate authority to his employees.

Section		Section	
25.19.	Notice of Appraised Value.	25.22.	Submission for Review and Protest.
25.192.	Notice of Residence Homestead Exemption Eligibility.	25.23.	Supplemental Appraisal Records.
25.193.	Notice of Certain Canceled or Reduced Exemptions.	25.24.	Appraisal Roll.
25.195.	Inspection by Property Owner.	25.25.	Correction of Appraisal Roll.
25.20.	Access by Taxing Units.	25.25.	Correction of Appraisal Roll.
25.21.	Omitted Property.	25.26.	Forfeiture of Remedy for Nonpayment of Taxes.

Sec. 25.01. Preparation of Appraisal Records.

(a) By May 15 or as soon thereafter as practicable, the chief appraiser shall prepare appraisal records listing all property that is taxable in the district and stating the appraised value of each.

(b) The chief appraiser with the approval of the board of directors of the district may contract with a private appraisal firm to perform appraisal services for the district, subject to his approval. A contract for private appraisal services is void if the amount of compensation to be paid the private appraisal firm is contingent on the amount of or increase in appraised, assessed, or taxable value of property appraised by the appraisal firm.

(c) A contract for appraisal services for an appraisal district is invalid if it does not provide that copies of the appraisal, together with supporting data, must be made available to the appraisal district and such appraisals and supporting data shall be public records. "Supporting data" shall not be construed to include personal notes, correspondence, working papers, thought processes, or any other matters of a privileged or proprietary nature.

HISTORY: Enacted by Acts 1979, 66th Leg., ch. 841 (S.B. 621), § 1, effective January 1, 1982; am. Acts 1981, 67th Leg., 1st C.S., ch. 13 (H.B. 30), § 96, effective January 1, 1982.

Sec. 25.011. Special Appraisal Records.

(a) The chief appraiser for each appraisal district shall prepare and maintain a record of property specially appraised under Chapter 23 of this code and subject, in the future, to additional taxation for change in use or status.

(b) The record for each type of specially appraised property must be maintained in a separate document for each 12-month period beginning June 1. The document must include the name of at least one owner of the property, the acreage of the property, and other information sufficient to identify the property as required by the comptroller. All entries in each document must be kept in alphabetical order according to the last name of each owner whose name is part of the record.

HISTORY: Enacted by Acts 1981, 67th Leg., 1st C.S., ch. 13 (H.B. 30), § 97, effective January 1, 1982; am. Acts 1991, 72nd Leg., 2nd C.S., ch. 6 (S.B. 45), § 40, effective September 1, 1991.

Sec. 25.02. Form and Content.

(a) The appraisal records shall be in the form prescribed by the comptroller and shall include:

- (1) the name and address of the owner or, if the name or address is unknown, a statement that it is unknown;
- (2) real property;
- (3) separately taxable estates or interests in real property, including taxable possessory interests in exempt real property;
- (4) personal property;
- (5) the appraised value of land and, if the land is appraised as provided by Subchapter C, D, E, or H, Chapter 23, the market value of the land;
- (6) the appraised value of improvements to land;
- (7) the appraised value of a separately taxable estate or interest in land;
- (8) the appraised value of personal property;
- (9) the kind of any partial exemption the owner is entitled to receive, whether the exemption applies to appraised or assessed value, and, in the case of an exemption authorized by Section 11.23, the amount of the exemption;
- (10) the tax year to which the appraisal applies; and
- (11) an identification of each taxing unit in which the property is taxable.

(b) A mistake in the name or address of an owner does not affect the validity of the appraisal records, of any appraisal or tax roll based on them, or of the tax imposed. The mistake may be corrected as provided by this code.

(c) [Effective January 1, 2022] Each appraisal record must have a unique account number. If an appraisal district changes the account number of an appraisal record, the appraisal district must provide written notice of the change to the property owner as soon as practicable after the change and provide notice of the change in the next notice of appraised value of the property included in the record that is delivered to the property owner under Section 25.19.

(d) [Effective January 1, 2022] This subsection does not apply to an appraisal record for a residential property, for an improvement only, or for a property on which a delinquent tax is due. On the written request of a property owner, the chief appraiser shall combine contiguous parcels or tracts of the owner's real property into a single appraisal record. On the written request of a property owner, the chief appraiser shall separate identifiable segments of the owner's parcel or tract of real property into individual appraisal records.