



BOARD POLICY

REG No.: 004

BOARD ORGANIZATION: BOARD OFFICERS, OFFICIALS, COMMITTEES

I. BACKGROUND and/or LEGAL REFERENCE

In discharging its duties the Board shall function in accordance with applicable state and federal statutes, controlling court decisions, and applicable regulations promulgated pursuant to statute by state and federal agencies. Opinions of the Attorney General shall be used for guidance in interpretation of applicable law. The Board shall constitute a body corporate and shall have the exclusive power to manage and govern the College District. *Education Code 1.001(a), 130.082(d), 130.084; Texas Ass'n of Steel Importers, Inc. v. Texas Highway Commission, 372 S.W. 2d 525 (Tex. 1963)*

All authority not vested by the laws of the state in the Coordinating Board or in the Central Education Agency shall be reserved and retained locally in the College District or in the Board as provided in the laws applicable. *Education Code 130.002.*

II. POLICY

A. Board Internal Organization: Board Officers and Officials

1. Election of Officers

Officers of the Board shall be elected at the first regular meeting of the Board following the regular election of Board members in even-numbered years, or at any time thereafter in order to fill a vacancy. The Board shall be authorized to elect:

- a. ~~a. President~~Chair: A President, who shall be a member of the Board.
- b. Vice ~~President~~Chair, who shall be a member of the Board
- bc. Secretary: A Secretary, who ~~may or may not~~shall be a member of the Board.
- ed. Other Officers: Any other officers, as deemed necessary or advisable.

Education Code 130.082(d)

2. ~~Reorganization~~

~~In addition to the required post election organization, the Board may also organize at other times. Atty. Gen. Op. MW 531 (1982)~~

B. ~~Board Officers and Officials: Duties and Requirements of the Board President~~

2. Duties and Responsibilities of Board Officers

The Board ~~President~~Chair shall:

- 1. ~~Preside at meetings of the Board.~~
 - i. The Chairman of the Board shall preside at all meetings, sign all contracts duly authorized by the Board or authorize the college president to sign on behalf of the board.
- 2. ~~ii.~~ Have a vote the same as the other members.

- iii. Decide all questions or order in accordance with Roberts Rules of Order, as modified by Board policy and/or applicable law.
 - iv. Promote Board unity and share all information with other Board members in a timely fashion.
 - v. Perform such other duties and functions as are prescribed by the Board and as authorized by law.
- b. The Board Vice Chair shall:
- i. Act in the capacity and perform the duties of the Board Chair in the event of the absence, death, resignation, disability, or disqualification of the Board Chair in an interim capacity only.
 - ii. Become Board Chair only upon being elected to the position.
- ~~3. Perform such other duties and functions as are prescribed by the Board.~~
- iii. Sign or attest to all legal documents in the absence of the Secretary, and as required by state or federal law or Board policy.

Education Code 130.082(d)

~~C. Board Officers and Officials: Duties and Requirements of the Secretary~~

- iv. Perform such other duties and functions as are prescribed by the Board and as authorized by law.
- c. The Board Secretary ~~of the Board~~ shall:
- 1.i. Be the official custodian of the minutes, books, records, and seal of the Board.
 - ii. Sign or attest to all legal documents as required by Board policy or applicable law.
 - 2.iii. Perform other duties and functions as prescribed by the Board and as authorized by law..

Education Code 130.082(d)

~~D. Board Officers and Officials: Duties and Requirements of Chief Tax Officials~~

~~1. Appraisal~~

~~Appraisal of taxable property in the College District shall be conducted by the countywide appraisal district. Tax Code 6.01(b)~~

~~2. Assessment and Collection~~

~~Taxes may be assessed and/or collected by the tax assessor-collector for a county, city, taxing district, or other governmental subdivision in which all or any part of the College District is located. Education Code 130.121(b), (e)~~

~~3. Registration Requirements~~

~~In accordance with the Property Taxation Professional Certification Act, the following district tax officials shall be registered with the Board of Tax Professional Examiners:~~

- a. ~~Tax assessor-collector.~~

- b. ~~Tax collector.~~
- c. ~~Chief administrator, as designated by the Board, of a district's assessment and/or collecting functions.~~
- d. ~~All persons engaged in appraisals of real or personal property for ad valorem tax purposes.~~
- e. ~~Other persons, as required by the chief administrator, who perform assessment or collection functions for the College District.~~

Occupations Code 1151.151

4. ~~Selection of Assessor and Collector~~

The Board may, for a tax assessor or collector:

- a. ~~Require the county to assess and collect taxes for the College District. *Tax Code 6.22(e)*~~
- b. ~~Contract with another taxing unit or the countywide appraisal district(s) to assess and/or collect. *Tax Code 6.24(a)*~~

5. ~~Duties~~

~~The assessor and collector shall assess, collect, or assess and collect taxes as applicable. *Tax Code 6.23(b)*~~

a. ~~Assessor~~

~~The assessor or designated officer or employee shall calculate the effective tax rate and the rollback tax rate and submit these rates to the Board. *Tax Code 26.04(e), (e)*~~

The assessor shall:

- 1. ~~Calculate the tax on each property by applying the adopted rates to the appraised value. *Tax Code 26.09*~~
- 2. ~~Prepare and mail a tax bill to each person, and authorized agent, in whose name property is listed on the tax roll. *Tax Code 31.01(a)*~~
- 3. ~~Perform other legal duties. *Tax Code 6.23, 26.15*~~

b. ~~Collector~~

The collector shall:

- 1. ~~Certify to the Board an estimate of the collection rate for the current year, the amount of debt taxes, if applicable, and other required information. *Tax Code 26.04(b)*~~
- 2. ~~At the request of any person, issue a certificate showing the amount of delinquent taxes, penalties, and interest due the College District on a property according to the College District's current tax records. If the collector collects taxes for more than one taxing unit, the certificate must show the amount of delinquent taxes, penalties, and interest due to each of those taxing units. *Tax Code 31.08(a)*~~
- 3. ~~At the request of a property owner, or his or her agent, issue a receipt showing the amount of taxes imposed by the College District in the year(s) for which information is requested and the amount of taxes paid. *Tax Code 31.075*~~

4. ~~Prepare and submit to the Board each month a written report made under oath accounting for all taxes collected for the College District during the preceding month. *Tax Code 31.10(a)*~~
5. ~~Prepare and submit to the Board by the 60th day following the last day of the fiscal year an annual report made under oath accounting for all taxes collected or delinquent on property taxed by the College District during the preceding 12-month period. *Tax Code 31.10(b)*~~
6. ~~At least monthly, deposit in the College District's depository(ies) all taxes collected for the College District. If taxes are collected by the collector or officer of another taxing unit or the appraisal district, deposits shall be made daily, unless the Board, by official action, provides that deposits may be made less often than daily. *Tax Code 31.10(c), (d)*~~
7. ~~Refund overpayments or erroneous payments of taxes as provided by law. *Tax Code 31.11*~~
8. ~~Refund duplicate payments of taxes as provided by law and inform a College District's auditor monthly of refunds made during the preceding month. *Tax Code 31.111*~~
9. ~~Prepare a current and cumulative delinquent tax roll each year. *Tax Code 33.03*~~
10. ~~At least once each year deliver a delinquent tax notice to each person whose name appears on the delinquent tax rolls, unless the person's address is undetermined or a tax bill was not mailed because the collector did not send a tax bill for an amount less than \$15. *Tax Code 31.01(f), 33.04*~~
11. ~~Perform other legal duties. *Tax Code 6.23, 33.21-33.25*~~

6. ~~Collector's Bond~~

~~A tax collector who is a College District employee shall give bond conditioned on the faithful performance of duties. The bond shall be made payable to and be approved by the Board in an amount determined by the Board.~~

~~If the College District's taxes are collected by the collector of another taxing unit, by an officer or employee of another taxing unit or of an appraisal district, or any other person, the Board may require the person to give bond conditioned on the faithful performance of duties. The bond shall be payable to, approved by, and paid for by the Board in an amount determined by the Board.~~

~~The College District shall pay the premium for the required bond from its general fund or as provided by intergovernmental contract.~~

~~*Tax Code 6.29*~~

7. ~~Limit on Contracting~~

~~The College District may not enter into a contract relating to the performance of an activity governed by Title 1 of the Tax Code (i.e., the Property Tax Code) with a member of the board of directors of the appraisal district or districts in which the College District participates or with a business entity in which a member of the appraisal Board has a substantial interest.~~

~~An individual has a substantial interest in a business entity if the combined ownership of the individual and the individual's spouse is at least ten percent of the voting stock or share of the business entity or the individual or the individual's spouse is a partner, limited partner, or officer of the business entity.~~

~~"Business entity" means a sole proprietorship, partnership, firm, corporation, holding company, joint stock company, receivership, trust, or other entity recognized by law.~~

~~Tax Code 6.036(e), (d)~~

E. Board Internal Organization: Board Committees

The Board may from time to time as it deems necessary create committees to facilitate the efficient operation of the Board. The Chairman of the Board may appoint special ad hoc committees to perform specific duties. When the work of a special committee has been completed, the committee shall become automatically inactive. The work of all such special committees shall be fact-finding and advisory; and, at the completion of their work, they shall submit oral or written reports to the full Board at the next regular or called meeting.

A committee that includes one or more Board members and has supervision or control over public business or public policy is subject to the Open Meetings Act when it meets to discuss that public business or policy.

A committee that includes less than a quorum of Board members is not subject to the Open Meetings Act if it serves a purely advisory function, with no power to supervise or control public business. However, should the committee actually function as something more than a merely advisory body with the result that it in fact supervises or controls public business or policy, it must comply with the Open Meetings Act to avoid depriving the public of access to the Board's actual decision-making process.

Education Code 11.061(c)(3); Atty. Gen. Op. Nos. DM-284 (1994), JM-1072 (1989), JM-331 (1985), H-3 (1973); see also Atty. Gen. Op. LO-97-058 (1997)

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