



**HUNT COUNTY APPRAISAL DISTRICT  
BOARD OF DIRECTORS POLICY MANUAL**

**DRAFT COPY**

ADOPTED:





# **HUNT COUNTY APPRAISAL DISTRICT**

P O BOX 1339 4801 KING STREET  
GREENVILLE, TEXAS  
(903) 454-3510  
FAX (903) 454-4160

November 2, 2009  
Hunt County Appraisal District Board of Directors

Re: Revised Board of Directors Policy Manual

Dear Board Member,

Enclosed is a draft copy of the revised Hunt County Appraisal District Board of Directors Policy Manual. As you will recall from discussions at our October 8, 2009 board meeting, the reason for updating the manual is to have it conform to the biennial Methods and Assistance Program Review that will be conducted by the Comptroller's office beginning in 2010, and to ensure compliance with the Texas Property Tax Code. Some of the policies have been carried over from the previous manual, several have been modified and many of them are altogether new. I feel it is extremely important for the Board of Directors to have firm policies in place to reduce any liability to our board members and the appraisal district.

Please take time to review each policy and be prepared to discuss and possibly take action on them at our November 12, 2009 regular board meeting. If you have any questions, concerns or would like to have any of the policies reviewed by our attorney, please advise me so I can have an opinion prepared prior to our next meeting.

Sincerely,

Brent South, RPA, CCA  
Chief Appraiser  
Hunt County Appraisal District



# **HUNT COUNTY APPRAISAL DISTRICT**

## **FORWARD**

The Hunt County Appraisal District is a political subdivision of the state created pursuant to Subchapter A of Chapter 6 – Local Administration, of the Property Tax Code enacted into law by the 66<sup>th</sup> Texas Legislature in 1979 (Senate Bill No. 621, 1979 Texas Laws, page 2217, Chapter 841, Section 1). The district’s primary responsibility is the development of an appraisal roll for use by taxing units in imposing ad valorem taxes on the property in the district.

Pursuant to House Bill 1010 of the 80<sup>th</sup> Regular Session of the Texas Legislature, the appraisal district’s boundaries are the same as the county’s boundaries. If real property is located partially outside and partially inside a taxing unit’s boundaries, the portion inside the unit’s boundaries shall be listed separately from the remaining portion.

The board of directors shall establish general policies in keeping with the wishes of the community and the requirements of state law. Members of the board of directors shall exercise authority of office only when acting as board legally in session. The board shall not be bound by any statement or action on the part of any individual member.

The board may establish committees as needed to carry out its responsibilities. A majority vote of the members present will be required to establish a committee. The chairman shall appoint committee members.

These committees act only as adjuncts of the board and cannot take any action which in any way usurps the power and/or responsibilities of the board of directors.

The statutory responsibilities of the board of directors are outlined within the policies of this manual.

Rules of the Board under this manual may be altered, amended or repealed and new rules adopted by the Board at any meeting of the Board at which a quorum is present, provided notice of the proposed alteration is contained in the notice of the meeting.





# HUNT COUNTY APPRAISAL DISTRICT

## MISSION STATEMENT

The Board of Directors adopted a Mission Statement for the District in 2009 and approaches its governance of the District in a manner that will allow the District to successfully fulfill this mission.

**“To provide accurate appraisals of all property in Hunt County at 100 percent market value, equally and uniformly, in a professional, ethical, economical, and courteous manner, ensuring that each taxpayer pays only their fair share of the property tax burden.”**

Date Adopted: 10/08/2009

Resolution #: 2009-11



# **HUNT COUNTY APPRAISAL DISTRICT**

**POLICY NUMBER: 100**

**POLICY NAME: ELIGIBILITY OF BOARD OF DIRECTORS**

The Hunt County Appraisal District is governed by a board of seven directors.

To be eligible to serve on the board of directors, an individual must be a resident of the Hunt County Appraisal District and must have resided in the district for at least two years immediately preceding the date the individual takes office. An elected official or a member of the governing body of a taxing unit in the appraisal district may serve as a director. An employee of a taxing unit that participates in the Hunt County Appraisal District is not eligible to serve on the district's board of directors unless such individual is also a member of the governing body or an elected official of a taxing unit that participates in the district.

An individual is prohibited from serving on the board of directors and is disqualified from employment as chief appraiser if the individual is related to a person who is in the business of appraising property for compensation for use in proceedings or represents property owners for a fee in proceedings in the appraisal district. Relatives barred are those within the second degree by consanguinity (blood) or affinity (marriage), as determined by Article 5996h, Revised Statutes.

The chief appraiser may not employ any individual related to a member of the board of directors within the second degree by affinity as determined under Article 5996d, Revised Statutes, or within the third degree by consanguinity as determined under Article 5996h, Revised Statutes. A person commits an offense if the person intentionally or knowingly violates this subsection.

A person is ineligible to serve on the board of directors if the individual, or a business in which the individual has a substantial interest, enters into a contract with the appraisal district or a taxing unit in the district if the contract activity is governed by the code. Substantial interest is defined as the person and person's spouse having a combined ownership of at least ten percent (10%) of the voting stock or shares of a business, or the person or person's spouse is a partner, limited partner, or an officer of a business. An appraisal district is barred from contracting with a board member or a business entity in which a board member has a substantial interest. A taxing unit is prohibited from making

a tax-related contract with a member of the board of directors or a business entity in which the member has a substantial interest.

Property Tax Code Section: 6.03

Date Adopted:

Resolution #:





# **HUNT COUNTY APPRAISAL DISTRICT**

**POLICY NUMBER: 101**

**POLICY NAME: ETHICS POLICY**

It is the policy of the Hunt County Appraisal District that the officers and employees of the district are independent, impartial, and responsible to the taxpayers of Hunt County; that public office or employment not be used for personal gain; and that state laws applicable to the conduct of public officials are observed. Policies and procedures of the appraisal district are adopted in affirmation of these goals.

## **Standards of Conduct**

A member\* of the board of directors or appraisal review board or an employee of the district shall not in his/her official capacity transact any business with any person, business entity, or property in which he/she has a substantial interest.

A member or employee shall not accept or solicit any gift or favor that might reasonably tend to influence that individual in the discharge of his/her official duties. Nor shall the member or employee accept any gift or favor that he/she knows, or should know, has been offered with the intent to influence or reward official conduct.

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

A member or employee shall not use district facilities, personnel, equipment, or supplies for private purposes, except to the extent such are lawfully available to the public.

A member or employee may not participate in a vote or decision on a matter affecting a person, business entity, or property in which the member or employee has a substantial interest.

An employee shall not participate in the appraisal of property in which he/she has an interest (to include ownership, lien holder, or any other interest). The employee shall refer such property directly to the chief appraiser.

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

#### Conflict of Interest

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

An employee shall not serve as a tax agent or appraiser for any party; by serving that party for any form of compensation or any benefit through the collection of data, appraisal of property, presentations, argument, appearances, or other exercise of influence in the property tax system, unless such service does not involve properties in the purview of the appraisal district.

#### Compliance

A member of the board of directors who violates any requirement of this policy shall be subject to review and action by the appointing authority. A taxing unit may ask for the recall of any director the unit voted for in the appointment process.

A member of the appraisal review board who violates any requirement of this policy shall be subject to review and action by the board of directors.

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

\* In this section, "member" refers to a member of the Hunt County Appraisal District Board of Directors or Appraisal Review Board.

Date Adopted  
Resolution #:



# **HUNT COUNTY APPRAISAL DISTRICT**

**POLICY NUMBER: 102**

**POLICY NAME: TERM OF BOARD OF DIRECTORS MEMBERS**

Members of the Hunt County Appraisal District Board of Directors serve two (2) year terms beginning on January 1 of even numbered years.

Property Tax Code Section: 6.03

Date Adopted:

Resolution #:



# **HUNT COUNTY APPRAISAL DISTRICT**

**POLICY NUMBER: 103**

**POLICY NAME: SELECTION OF BOARD MEMBERS**

The Hunt County Appraisal District Board of Directors shall consist of seven voting members and one nonvoting member (county assessor/collector). Members of the board of directors other than a county assessor/collector serving as a nonvoting director are appointed by vote of the governing bodies of the county, school districts, and incorporated cities and towns that levy a property tax. Each taxing unit that is entitled to vote may nominate by resolution adopted by its governing body one candidate for each position to be filled on the board. A governing body may cast all its votes for one candidate or distribute them among candidates for any number of directorships.

The voting entitlement of a taxing unit that is entitled to vote for directors is determined by dividing the total dollar amount of property taxes imposed in the district by the taxing unit for the preceding tax year by the sum of the total dollar amount of property taxes imposed in the district for that year by each taxing unit that is entitled to vote, by multiplying the quotient by 1,000, and by rounding the product to the nearest whole number. That number is multiplied by the number of directorships to be filled. A taxing unit participating in two or more districts is entitled to vote in each district in which it participates, but only the taxes imposed in Hunt County are used to calculate voting entitlement in that district.

The chief appraiser shall calculate the number of votes to which each taxing unit is entitled and shall deliver written notice to each of those units of its voting entitlement before October 1 of each odd-numbered year. The chief appraiser shall deliver the notice:

- (1) to the county judge and each commissioner of the county served by the appraisal district;
- (2) to the presiding officer of the governing body of each city or town participating in the appraisal district, to the city manager of each city or town having a city manager, and to the city secretary or clerk, if there is one, of each city or town that does not have a city manager; and
- (3) to the presiding officer of the governing body of each school district participating in the district and to the superintendent of each school district.

Before October 31, the chief appraiser shall prepare a ballot, listing the candidates whose names were timely nominated alphabetically according to the first letter in each candidate's surname, and shall deliver a copy of the ballot to the presiding officer of the governing body of each taxing unit that is entitled to vote.

The governing body of each taxing unit entitled to vote shall determine its vote by resolution and submit it to the chief appraiser before December 15. The chief appraiser shall count the votes, declare the seven candidates who receive the largest cumulative vote totals elected, and submit the results before December 31 to the governing body of each taxing unit in the district and to the candidates. The chief appraiser shall resolve a tie vote by any method of chance.

This selection process and the number of members of the board are based upon resolutions adopted in 1985 by at least three-fourths (3/4) of the taxing units in Hunt County pursuant to the Texas Property Tax Code.

Property Tax Code Section: 6.03 & 6.031

Date Adopted:

Resolution #:



# **HUNT COUNTY APPRAISAL DISTRICT**

**POLICY NUMBER: 104**

**POLICY NAME: VACANCIES ON THE BOARD OF DIRECTORS**

The board of directors shall be notified of any vacancy that occurs. If a vacancy occurs on the board of directors other than a vacancy in the position held by a county assessor-collector serving as a nonvoting director, each taxing unit that is entitled to vote by this section may nominate, by resolution adopted by its governing body, a candidate to fill the vacancy. The unit shall submit the name of its nominee to the chief appraiser within forty five (45) days after notification from the board of directors of the existence of the vacancy, and the chief appraiser shall prepare and deliver to the board of directors within the next five (5) days a list of the nominees. The board of directors shall elect by majority vote of its members one of the nominees to fill the vacancy.

Property Tax Code Section: 6.03

Date Adopted:

Resolution #:



# **HUNT COUNTY APPRAISAL DISTRICT**

**POLICY NUMBER: 105**

**POLICY NAME: RECALL OF DIRECTOR**

The governing body of a taxing unit may call for the recall of a member of the board of directors for whom the unit cast any of its votes in the appointment of the board. The call must be in the form of a resolution, be filed with the chief appraiser, and state that the unit is calling for the recall of the member. If a resolution calling for the recall of a board member is filed, the chief appraiser, not later than the 10th day after the date of filing, shall deliver a written notice of the filing of the resolution and the date of its filing to the presiding officer of the governing body of each taxing unit entitled to vote in the appointment of board members.

On or before the 30th day after the date on which a resolution calling for the recall of a member of the board is filed, the governing body of a taxing unit that casts any of its votes in the appointment of the board for that member may vote to recall the member by resolution submitted to the chief appraiser. Each taxing unit is entitled to the same number of votes in the recall as it cast for that member in the appointment of the board. The governing body of the taxing unit calling for the recall may cast its votes in favor of the recall in the same resolution in which it called for the recall.

Not later than the 10th day after the last day provided by this section for voting in favor of the recall, the chief appraiser shall count the votes cast in favor of the recall. If the number of votes in favor of the recall equals or exceeds a majority of the votes cast for the member in the appointment of the board, the member is recalled and ceases to be a member of the board. The chief appraiser shall immediately notify, in writing, the presiding officer of the appraisal district board of directors and of the governing body of each taxing unit that voted in the recall election, of the outcome of the recall election. If the presiding officer of the appraisal district board of directors is the member whose recall was voted on, the chief appraiser shall also notify the secretary of the appraisal district board of directors of the outcome of the recall election.

If a vacancy occurs on the board of directors after the recall of a member of the board under this section, the taxing units that were entitled to vote in the recall election shall appoint a new board member. Each taxing unit is entitled to the same number of votes as it originally cast to appoint the recalled board member. Each taxing unit entitled to vote

may nominate one candidate by resolution adopted by its governing body. The presiding officer of the governing body of the unit shall submit the name of the unit's nominee to the chief appraiser on or before the 30th day after the date it receives notification from the chief appraiser of the result of the recall election. On or before the 15th day after the last day provided for a nomination to be submitted, the chief appraiser shall prepare a ballot, listing the candidates nominated alphabetically according to each candidate's surname, and shall deliver a copy of the ballot to the presiding officer of the governing body of each taxing unit that is entitled to vote. On or before the 15th day after the date on which a taxing unit's ballot is delivered, the governing body of the taxing unit shall determine its vote by resolution and submit it to the chief appraiser. On or before the 15th day after the last day on which a taxing unit may vote, the chief appraiser shall count the votes, declare the candidate who received the largest vote total appointed, and submit the results to the presiding officer, or secretary if the presiding officer is being recalled, of the governing body of the appraisal district and of each taxing unit in the district and to the candidates. The chief appraiser shall resolve a tie vote by any method of chance.

Property Tax Code Section: 6.033

Date Adopted:

Resolution #:





# **HUNT COUNTY APPRAISAL DISTRICT**

**POLICY NUMBER: 106**

**POLICY NAME: OFFICERS OF THE BOARD**

The officers of the board of directors shall consist of a chairman, vice-chairman, and secretary who shall be selected by majority vote at the January meeting of each year. In the event of a vacancy of office, the office is filled at the first regular meeting following the vacancy.

The duties of the chairman shall include:

- Presiding at board meetings;
- Appointing committee members unless otherwise instructed by the board;
- Along with the secretary, signing all legal instruments requiring board signature;
- Perform legal duties as required by statute, and functions as designated by the board.

The chairman may vote on any matter coming before the board except as prohibited by statute.

The duties of the vice-chairman shall include all the duties of the chairman in case of his/her resignation, absence, or disability.

The duties of the secretary shall include;

- Presiding at meetings in absence of the chairman and vice-chairman;
- Along with the chairman, signing all legal instruments requiring board signature;
- Perform legal duties as required by the statute, and functions as designated by the board.

If the chairman, vice-chairman, and secretary are absent from a meeting, the remaining members shall select a temporary presiding officer by majority vote.

Property Tax Code Section: 6.04

Date Adopted:

Resolution #:



# **HUNT COUNTY APPRAISAL DISTRICT**

**POLICY NUMBER: 107**

**POLICY NAME: COMPENSATION**

Members of the board of directors 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.

Property Tax Code Section: 6.04

Date Adopted:

Resolution #:



# **HUNT COUNTY APPRAISAL DISTRICT**

**POLICY NUMBER: 108**

**POLICY NAME: MEETINGS**

All meetings of the board of directors shall be held in the board room of the district's office located at 4801 King Street, Greenville, Texas, unless a different location is designated by the board action and in the notice of meeting. Meetings shall start promptly at the appointed hour or as soon thereafter as a quorum is present.

The regular meeting of the board shall be held the second Thursday of each month beginning at 6:00 PM. Special meetings or emergency meetings may be called by the chairman or by a majority of members.

Notices of meetings shall be posted as required by law. No business shall be transacted at the meeting except that for which the meeting is called.

A majority of the members of the board shall constitute a quorum for transaction of business.

Meetings shall be conducted in conformity to Roberts Rules of Order Revised unless otherwise directed by board policy.

The board shall have the authority to hold a closed or executive session without public admittance consistent with the requirements of law. The board may not take any action in an executive session.

An agenda packet outlining the agenda and providing support information shall be prepared by the chief appraiser and mailed or delivered to the members at least forty-eight (48) hours before the time of the next regular meeting. The packet shall include the minutes of the previous regular meeting.

The minutes of the preceding meeting shall be approved by the board as the first order of the business and signed by the secretary.

The official minutes shall be bound and kept by the chief appraiser in the office of the appraisal district.

Property Tax Code Section: 6.04

Date Adopted:

Resolution #



# **HUNT COUNTY APPRAISAL DISTRICT**

**POLICY NUMBER: 200**

**POLICY NAME: GENERAL POLICY FOR PUBLIC ACCESS TO BOARD OF DIRECTORS**

It is the policy of the board of directors to provide the public with a reasonable opportunity to address the board on the subject of the policies and procedures of the appraisal district and the appraisal review board and on any issue under the board's jurisdiction. Generally, the board's statutory duties are:

- a. Adopting the district's annual operating budget;
- b. Contracting for necessary services;
- c. Hiring the chief appraiser and assigning responsibilities to the position;
- d. Making general policy regarding the operation of the appraisal district;  
and
- e. Appointing appraisal review board members

At each regularly scheduled meeting on the second Thursday of each month at 6:00 pm, the chairperson of the board shall announce that each person wishing to address the board on such policies, procedures, or issues may have five (5) minutes in which to do so. The board may vote to expand any person's time for speaking. If a large number of persons wish to speak to the board, the board may vote to reduce each person's time for speaking as may be reasonably necessary to allow the board to complete its business and adjourn the meeting at a reasonable time. The board may refuse to hear any person who attempts to speak on a subject unrelated to the policies and procedures of the appraisal district or the appraisal review board and unrelated to any other issue under the board's jurisdiction.

If a person who does not speak English or who communicates by sign language wishes to address the board at a meeting, and that person is unable to provide an interpreter, the individual should notify the chief appraiser in writing at least three (3) days prior to the meeting, and earlier if possible. Upon receiving such a notice, the chief appraiser shall arrange to have an interpreter at the meeting.

If a person has a disability and needs assistance to enter the appraisal district office building and board room, the individual should notify the chief appraiser in writing at least three (3) business days prior to the meeting.

The chief appraiser has provided the following for disabled persons:

- a. Two (2) parking spaces for the handicapped. They are located in the visitors' parking area south of the building;
- b. A wheelchair curb is located in the parking area on the visitors' parking and is adjacent to the building's front entrance;
- c. Restrooms specially equipped for the handicapped are located in the building.

Property Tax Code Section: 6.04

Date Adopted:

Resolution #:



# **HUNT COUNTY APPRAISAL DISTRICT**

**POLICY NUMBER: 201**

**POLICY NAME: FILING AND RESOLVING COMPLAINTS**

It is the policy of the Board of Directors of the Hunt County Appraisal District, that if an individual files a written complaint with the board of directors that the board has the authority to resolve, the complaint must state explicitly the issues involved with appropriate documentation, and must be signed and dated by the complainant. The board of directors will consider complaints about itself, the appraisal district, the Appraisal Review Board (ARB), or any of the following persons: A member of the board of directors; a member of the ARB; the chief appraiser; any employee of the appraisal district; and any private person or firm who, by contract, performs governmental functions for the appraisal district. A complaint may be filed with the board by any of the following persons or entities: an owner of taxable property in the appraisal district; a taxing unit for which the appraisal district appraises property; the ARB or any member thereof; the chief appraiser; or any employee of the appraisal district. The following items, which may be protested to the ARB, per Section 41.41 of the Tax Code, cannot be resolved by the board of directors: 1) determination of appraised value, 2) unequal appraisal, 3) inclusion of property on appraisal records, 4) denial of an exemption, 5) disqualification for special appraisal, 6) identification of taxing units wherein taxable, 7) determination of ownership, 8) determination that a change of use of land previously receiving special appraisal under Chapter 23 of the Tax Code has occurred, and 9) any other action that applies to the property owner and adversely affects him. The board of directors shall take the actions it may deem reasonable and appropriate to resolve a complaint. The board may also allow the complaining party to appear before it. The board's deliberations at its meetings with respect to complaints shall occur in open session or executive session as authorized by the Texas Open Meetings Act, Article 6252-17 Texas Revised Civil Statutes. In response to each complaint referred by the board or the chairman to the chief appraiser, the chief appraiser shall investigate the validity of the complaint and make his/her recommendations to the board. The chief appraiser shall report to the board at its meetings on the result of his/her investigations and recommendations with respect to complaints. All parties shall cooperate fully with an investigation being conducted by the chief appraiser. When a complaint is pending, the board will try to resolve all complaints filed within sixty (60) days; if not, the board, at the following meeting, will notify, in writing, both parties stating the status of the complaint unless such notice would jeopardize an undercover investigation. The board

will not respond to the complaint filed until any undercover investigation has been concluded and dismissed. The board shall notify the parties when a complaint is finally resolved. If a complaint is addressed to some action or omission specifically on the part of an individual member of the board of directors then the remaining board of directors, and as deemed appropriate by the board, the taxing unit(s) casting votes for the board member about which the complaint is filed, will investigate and resolve the complaint.

If a complaint is addressed to some action or omission specifically on the part of the chief appraiser, or if it otherwise appears that the chief appraiser could not objectively investigate the complaint and make impartial recommendations to the board, then the chairman of the board may refer the complaint to some other party with reasonable qualifications, as determined by the board, to perform the functions of the chief appraiser with regard to investigating the complaint and making recommendations to the board.

Property Tax Code Section: 6.04  
Date Adopted: December 10, 2009  
Resolution #: 2009-13



# **HUNT COUNTY APPRAISAL DISTRICT**

**POLICY NUMBER: 202**

**POLICY NAME: EX PATRE COMMUNICATIONS**

A member of the board of directors commits an offense if the member directly or indirectly communicates with the chief appraiser on any matter relating to the appraisal of property by the appraisal district, except in:

- (1) An open meeting of the appraisal district board of directors or another public forum; or
- (2) A closed meeting of the board of directors held to consult with the board's attorneys about pending litigation, at which the chief appraiser's presence is necessary for full communication between the board and the board's attorney.

The chief appraiser commits an offense if he/she directly or indirectly communicates with a member of the board of directors of the appraisal district on any matter relating to the appraisal of property by the appraisal district, except in:

- (1) An open meeting of the appraisal district board of directors or another public forum; or
- (2) A closed meeting of the board of directors held to consult with the board's attorneys about pending litigation, at which the chief appraiser's presence is necessary for full communication between the board and the board's attorney.

The above does not apply to routine communication between the chief appraiser and the county assessor-collector that relates to the administration of an appraisal roll, including a communication made in connection with the certification, correction, or collection of an account.

An offense under section 6.15 of the Tax Code is a Class C misdemeanor.

Property Tax Code Section: 6.15

Date Adopted:

Resolution #:





# **HUNT COUNTY APPRAISAL DISTRICT**

**POLICY NUMBER: 300**

**POLICY NAME: ESTABLISHMENT OF APPRAISAL DISTRICT OFFICE**

Section 6.01 of the Property Tax Code established the Hunt County Appraisal District. The board of directors, as required by Section 6.05 of the Property Tax Code, shall establish an appraisal office within Hunt County.

The board of directors mandates that the district's appraisal office shall be located in Hunt County, and should be in a geographic location that provides centralized access to all taxpayers in the district.

The administrative offices of the district shall be located at 4801 King Street, Greenville, Texas.

Office hours for the district shall be 8:00 AM to 5:00 PM, Monday through Friday, unless the day is designated a holiday.

The district is responsible for appraising property in the district for ad valorem tax purposes of each taxing unit that imposes ad valorem taxes on property in the district and elects not to contract with an appraisal office in another district, or with a taxing unit to perform the duties of the district.

Hunt County Appraisal District is a political subdivision of the state.

Property Tax Code Section: 6.04 & 6.05

Date Adopted:

Resolution #:



# **HUNT COUNTY APPRAISAL DISTRICT**

**POLICY NUMBER: 301**

**POLICY NAME: OWNERSHIP OR LEASE OF REAL PROPERTY**

The board of directors of the appraisal district may purchase or lease real property and may construct improvements as necessary to establish and operate the appraisal office or a branch appraisal office.

The acquisition or conveyance of real property or the construction or renovation of a building or other improvement by the appraisal district must be approved by the governing bodies of three-fourths of the taxing units entitled to vote on the appointment of board members. The board of directors by resolution may propose a property transaction or other action for which this policy requires approval of the taxing units. The chief appraiser shall notify the presiding officer of each governing body entitled to vote on the approval of the proposal by delivering a copy of the board's resolution, together with information showing the costs of other available alternatives to the proposal. On or before the 30th day after the date the presiding officer receives notice of the proposal, the governing body of a taxing unit by resolution may approve or disapprove the proposal. If a governing body fails to act on or before that 30th day 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 by the governing body.

The board of directors may convey real property owned by the district, and the proceeds shall be credited to each taxing unit that participates in the district in proportion to the unit's allocation of the appraisal district budget in the year in which the transaction occurs. A conveyance must be approved as provided above, and any proceeds shall be apportioned by an amendment to the annual budget made as provided by Subsection (c) of Section 6.06 of the Texas Property Tax Code.

Property Tax Code Section: 6.051

Date Adopted:

Resolution #:





# **HUNT COUNTY APPRAISAL DISTRICT**

**POLICY NUMBER: 302**

**POLICY NAME: APPOINTMENT OF CHIEF APPRAISER**

It is the roll of the board of directors to appoint a chief appraiser who will serve at the pleasure of the board. The board shall seek qualified applicants to fill the position of chief appraiser. Candidates for chief appraiser are required to have a designation of Registered Professional Appraiser at the time of hire. An outside vendor may be used by the board to help advertise the position, conduct pre-employment testing, and make recommendations on the selection process.

The chief appraiser coordinates and implements the goals and objectives established by board policy, provisions of the Property Tax Code, and other applicable laws and rules. The chief appraiser's responsibilities include numerous statutory responsibilities related to the development of appraisal rolls and for the administration of the appraisal office. Additionally, the chief appraiser is assigned duties by the board of directors necessary for conduct of board duties and implementation of board policy.

## **DUTIES AND RESPONSIBILITIES**

The chief appraiser shall:

1. Be a "Registered Professional Appraiser" when accepting his/her appointment and must maintain his registration in the future. Additionally, he/she must complete the requirements for certification as a chief appraiser, as required by statute.
2. Establish a comprehensive program for conduct of all appraisal activities and keep the board informed on the progress of appraisal activities in accordance with the Texas Property Tax Code and generally accepted mass appraisal practices.
3. Develop and implement sound administrative procedures for conduct of all district functions.
4. Develop and implement an effective financial management system and provide reports to the board to allow evaluation of the district's fiscal affairs.
5. Develop and implement an effective internal budget development system and prepare a proposed budget by June 15 of each year.

6. Serve as the district's spokesperson in providing information to news media, taxing units, and the general public on the operations of the appraisal district and provisions of the property tax laws.
7. Prepare the agenda for each board meeting, attend all meetings, and provide staff recommendations for all appropriate board actions.
8. In conjunction with district counsel, provide recommendations for board action on litigation.
9. Develop and implement a personnel management system for job assignments, evaluations, hiring, staff policy, and personnel related matters.
10. Develop and implement advanced technology process to enable staff to effectively perform their duties and to provide service to the taxing units, appraisal review board and public.
11. Develop and implement sound procedures for the presentation of the district's evidence and testimony to the appraisal review board.
12. Develop and implement sound procedures for conducting administrative services required by the appraisal review board.
13. Employ and compensate professional, clerical, and other personnel as provided by the budget. The chief appraiser may delegate authority to subordinate employees.
14. Report to the board prior to April 1 of each year concerning the accuracy of district appraisals and contractor performance.
15. Be entitled to appeal an order of the appraisal review board determining a taxpayer protest as provided by Subchapter C, Chapter 41 of the Tax Code (Section 42.02).
16. Perform such other duties as deemed appropriate by the board and statutory requirements not listed above, or statutory requirements mandated in the future.
17. Serve as the executive administrator of the district and, with the exception of matters reserved to the board of directors, the final authority for any personnel matter rests with the chief appraiser.

The board shall conduct interviews with final candidates and select the chief appraiser by a majority of votes. When determining the compensation of a new chief appraiser, statewide comparable salaries of like appraisal districts should be considered.

#### EVALUATION OF CHIEF APPRAISER

The board shall determine both the format and procedures for, and conduct a written yearly evaluation of the chief appraiser. At a minimum, the evaluation will denote areas of strength, weaknesses and what, if any, corrective action is required on the part of the chief appraiser. The board will communicate the outcome of the evaluation to the chief appraiser in writing. The chief appraiser shall maintain the personnel file resulting from board evaluations.

Property Tax Code Section: 6.05

Date Adopted:

Resolution #:



# **HUNT COUNTY APPRAISAL DISTRICT**

**POLICY NUMBER: 303**

**POLICY NAME: APPOINTMENT OF AGRICULTURAL ADVISORY BOARD**

The chief appraiser, with the advice and consent of the board, shall appoint an agricultural advisory board to advise the chief appraiser on the valuation and use of agricultural and timber land.

The advisory board must consist of three or more members, as determined by the board of directors. One member must represent the county agricultural stabilization and conservation service. The other members must own agricultural or timber land which qualifies for productivity valuation under Article VIII, Sections 1-d or 1-d-1, of the Texas Constitution, and they must have resided in the appraisal district for at least five years. Appraisal district officers and employees are ineligible to serve.

The advisory board is required to meet at least three times per year.

Members will serve two (2) year, staggered terms and may not be compensated.

Property Tax Code Section: 6.12

Date Adopted:

Resolution #:



# **HUNT COUNTY APPRAISAL DISTRICT**

**POLICY NUMBER: 304**

**POLICY NAME: APPOINTMENT OF APPRAISAL REVIEW BOARD**

The Appraisal Review Board (ARB) may consist of up to (5) regular members, as deemed appropriate for anticipated case volume. To be eligible to serve on the ARB, an individual must be a resident of Hunt County and must have resided in Hunt County for at least two years.

(a) An individual is ineligible to serve on an appraisal review board if the individual:

(1) is related within the second degree by consanguinity or affinity, as determined under Chapter 573, Government Code, to an individual who is engaged in the business of appraising property for compensation for use in proceedings under this title or of representing property owners for compensation in proceedings under this title in Hunt County; or

(2) owns property on which delinquent taxes have been owed to a taxing unit for more than 60 days after the date the individual knew or should have known of the delinquency unless:

(A) the delinquent taxes and any penalties and interest are being paid under an installment payment agreement under Section 33.02; or

(B) a suit to collect the delinquent taxes is deferred or abated under Section 33.06 or 33.065.

(b) A member of an appraisal review board commits an offense under section 6.412 if the board member continues to hold office knowing that an individual related within the second degree by consanguinity or affinity, as determined under Chapter 573, Government Code, to the board member is engaged in the business of appraising property for compensation for use in proceedings under this title or

of representing property owners for compensation in proceedings under this title in Hunt County. An offense under section 6.412(b) is a Class B misdemeanor.

(c) A person is ineligible to serve on the appraisal review board if the person is a member of the board of directors, an officer, or employee of HCAD, an employee of the comptroller, or a member of the governing body, officer, or employee of a taxing unit.

(d) A person is ineligible to serve on the appraisal review board of the Hunt County Appraisal District:

(1) if the person:

(A) has served for all or part of three previous terms as a board member or auxiliary board member on the appraisal review board; or

(B) is a former member of the board of directors, officer, or employee of HCAD; or

(2) if the person served as a member of the governing body or officer of a taxing unit for which HCAD appraises property, until the fourth anniversary of the date the person ceased to be a member or officer; or

(3) if the person has ever appeared before the appraisal review board for compensation.

(e) a person who has served for all or part of three consecutive terms as a board member or auxiliary board member on the appraisal review board is ineligible to serve on the appraisal review board during a term that begins on the next January 1 following the third of those consecutive terms.

Taxpayers who wish to serve on the ARB are asked to submit a resume and/or biography to determine eligibility, as well as background facts that may enhance their representation on the ARB. Members serve two (2) year staggered terms, and an individual may serve no more than three (3) consecutive terms on the ARB. The ARB conducts meetings and hearings at the Hunt County Appraisal District home office.

The board of directors, in its selection process, will strive to make the ARB a body representative of all areas and population of the county. The board shall consider in its selection process specific qualifications related to property valuation and general knowledge of real estate and accounting. Selection of members will be based solely on qualifications of the prospective member. Members of the board are appointed by resolution of a majority of the appraisal district's board of directors. A vacancy on the board is filled in the same manner as the unexpired portion of a term.



Due to the strict time constraints placed on the ARB in regard to completion of the appraisal roll and the certification of the appraisal rolls by the chief appraiser, and the necessity for reliable attendance of ARB members, the board of directors includes the following attendance requirements as a part of the ARB appointment process:

If an ARB member misses three (3) consecutive ARB called meetings and/or requests for service on hearing panels per calendar year, the board of directors, by majority vote, may remove the ARB member for good cause. The good cause would be a violation of the attendance requirements.

If the ARB member presents reasons for his/her absences, the board of directors will consider those reasons in the enforcement of this policy. Reasons for lack of attendance may include, but not be limited to, death in the immediate family, sickness of individual or family members, and request for judicial service for jury duty, summons for court appearance or other personal related incidents acceptable to the board of directors.

ARB members appointed for service to the ARB must serve at least 60% percent of the days requested to serve during the protest process from May through August each year. If the ARB member does not serve the required days, the board of directors may remove the ARB member from service. In determining such removal, the board of directors will consider extenuating circumstances for non-compliance with the attendance policy for such events, but not limited to: sickness of the member or the member's family, death(s) in the family, and special or unusual work assignments. The board of directors will be provided an attendance report from the district's ARB administration staff and/or chairman of the ARB each year, after certification of the appraisal roll, but before the board of directors appoint members for the following year.

Additionally, the board of directors desire that all ARB hearings be fair and unbiased for all parties, and that the ARB shall conduct its business in compliance with the Property Tax Code. Complaints by any party that could cause removal of an ARB member, as set forth in Section 6.41(f) of the Property Tax Code, should be filed in accordance with the board's policy for "Filing and Resolving Complaints".

Property Tax Code Section: 6.41 & 6.412

Date Adopted:

Resolution #:



# **HUNT COUNTY APPRAISAL DISTRICT**

**POLICY NUMBER: 305**

**POLICY NAME: APPRAISAL REVIEW BOARD OFFICERS**

The Board of Directors of the Hunt County Appraisal District will annually appoint a chairman and secretary for the Appraisal Review Board, from the ARB's general membership. The board of directors will request recommendations for these officer positions from the general membership of the ARB. The recommendations shall be delivered to the board of directors prior to the board of directors December regular meeting.

The board of directors, at their sole discretion, may appoint the parties recommended by the ARB membership or may accept nominations from its own membership to consider as officers. The chairman will open the floor for discussion of potential officers and then call for a motion and vote to appoint ARB officers. Officer terms for the ARB will begin January 1<sup>st</sup> and run for one year. Officers and new ARB members will take their oath of office at the first ARB meeting in the upcoming year.

Property Tax Code Section: 6.41

Date Adopted:

Resolution #:



# **HUNT COUNTY APPRAISAL DISTRICT**

**POLICY NUMBER: 306**

**POLICY NAME: TAXPAYER LIAISON OFFICER**

The Board of Directors of the Hunt County Appraisal District shall appoint a Taxpayer Liaison Officer (TLO) from the district's staff. The chief appraiser or any staff performing appraisals will not be considered or appointed to the position. The district staff member holding the position Director of Customer Service or other non-appraisal manager shall be considered for appointment as the district's TLO. The TLO shall administer public access to the board of directors, based on the requirements of Sections 6.04(d), (e) and (f) of the Property Tax Code and the board's statutory policies #109 and #110. The TLO is responsible for resolving disputes not involving matters that may be protested to the Appraisal Review Board (ARB), under Section 41.41 of the Property Tax Code. The TLO is authorized, to the extent practicable, to provide information and materials to taxpayers concerning the appraisal process, protest procedures, and related matters. The TLO shall report to the board of directors at each board meeting on the status of all written complaints filed with the board of directors under Section 6.04(g).

Property Tax Code Section: 6.052

Date Adopted:

Resolution #:



# **HUNT COUNTY APPRAISAL DISTRICT**

**POLICY NUMBER: 307**

**POLICY NAME: RECORDS MANAGEMENT OFFICER**

The board of directors shall appoint a Records Management Officer (RMO) from the district's staff. The RMO will be responsible for filing his/her name and contact information with the librarian of the Texas State Library and Archives Commission, in accordance with the requirements of *Title 6, Subchapter A, Texas Local Government Code, Section 203.025*.

The duties of the RMO include assisting in the establishment of and administration of the district's records management program. The RMO shall adhere with the duties of the position as described in *Title 6, Subchapter A, Texas Local Government Code, Section 203.023*.

Local Government Code: Title 6, Subchapter A, Section 203.025

Date Adopted:

Resolution #:



# **HUNT COUNTY APPRAISAL DISTRICT**

**POLICY NUMBER: 308**

**POLICY NAME: APPRAISAL CONTRACTS**

The chief appraiser, with the approval of the board, may contract annually with private appraisal firms to perform appraisal services for the district. Appraisal services provided by each such firm are subject to the chief appraiser's approval.

The contract shall identify which properties will be appraised and shall list all items in the contract as deliverables at the CAD. The contractor shall provide to the appraisal district a reappraisal plan outlining what will be reappraised and when. The contractor will make available for inspection by the appraisal district and the public, all market data to support the values on property appraised.

Property Tax Code Section: 25.01

Date Adopted:

Resolution #:



# **HUNT COUNTY APPRAISAL DISTRICT**

**POLICY NUMBER: 309**

**POLICY NAME: BIENNIAL REAPPRAISAL PLAN**

To ensure adherence with generally accepted practices, the board of directors shall develop biennially a written plan for the periodic reappraisal of all property within the boundaries of the district according to the requirements of Section 25.18, and shall hold a public hearing to consider the proposed plan. Not later than the 10<sup>th</sup> day before the date of the hearing, the secretary of the board shall deliver to the presiding officer of the governing body of each taxing unit participating in the district a written notice of the date, time, and place for the hearing. Not later than September 15<sup>th</sup> of each even-numbered year, the board shall complete its hearings, make any amendments, and by resolution finally approve the plan. Copies of the approved plan shall be distributed to the presiding officer of the governing body of each taxing unit participating in the district and to the comptroller within 60 days of the approval date.

Property Tax Code Section: 6.05

Date Adopted:

Resolution #:



# **HUNT COUNTY APPRAISAL DISTRICT**

**POLICY NUMBER: 400**

**POLICY NAME: APPRAISAL DISTRICT BUDGET AND FINANCING**

## **Annual Budget**

The board shall consider and approve an annual budget for the following year by September 15<sup>th</sup> of the current year. The fiscal year for Hunt County Appraisal District is the calendar year. The board will conduct a budget workshop(s) in June, July and August of each year in conjunction with their regular/special monthly board meeting. The chief appraiser shall prepare a preliminary proposed budget and present it to the board during their budget workshop and provide information for the board's consideration of the preliminary budget. Prior to June 15<sup>th</sup>, the chief appraiser will deliver a copy of the proposed budget to the taxing units and the board of directors. The board of directors will hold a public hearing separate from, but in conjunction with, a regular/special monthly meeting in September, to consider the chief appraiser's proposed budget, make their desired amendments, and finally approve the budget. Prior to the budget hearing, the required written notice regarding the time, date, and place of the hearing must be provided to the presiding officer of the taxing unit, as mandated by statute. Once the budget is adopted and implemented, changes from one account to another in line item amounts require board approval.

It is further the budget policy of the Board of Directors of the Hunt County Appraisal District, to address the district's long-term budgetary obligations, that in the event the district's operations are assumed by a different agency and the assuming agency does not also assume the full liability, funded and unfunded, if any, in the Hunt County Appraisal District's Texas County District Retirement System (TCDRS) plan; or the district ceases to operate for any reason, the board shall allocate assets, current budget funds, and budget reserve funds toward securing the district's unfunded liability, if any, in the TCDRS. This section of the budget policy should be read in conjunction with the "Budget Surplus Policy", to understand the overall budget concept of the board of directors.

## **Methods of Financing**

Each taxing unit participating in the district is allocated a portion of the amount of the budget equal to the proportion that the total dollar amount of property taxes imposed in the district by the unit for the preceding tax year in which the budget proposal is prepared

bears to the sum of the total dollar amount of property taxes imposed in the district by each participating unit for that year. If a taxing unit participates in two or more districts, only the taxes imposed in Hunt County are used to calculate the unit's cost allocations. If the number of real property parcels in a taxing unit is less than 5 percent of the total number of real property parcels in the district and the taxing unit imposes in excess of 25 percent of the total amount of the property taxes imposed in the district by all of the participating taxing units for a year, the unit's allocation may not exceed a percentage of the appraisal district's budget equal to three times the unit's percentage of the total number of real property parcels appraised by the district.

Each taxing unit shall pay its allocation in four equal payments to be made at the end of each calendar quarter, and the first payment shall be made before January 1 of the year in which the budget takes effect. A payment is delinquent if not paid on the date it is due. A delinquent payment incurs a penalty of 5 percent of the amount of the payment and accrues interest at an annual rate of 10 percent. If the budget is amended, any change in the amount of a unit's allocation is apportioned among the payments remaining. For good cause shown, the board of directors may waive the penalty and interest on a delinquent payment.

Payments shall be made to a depository designated by the district board of directors. The district's funds may be disbursed only by a written check, draft, or order. Authority has been granted to the chief appraiser through a resolution of the board that all bills or obligations of the district incurred by contracts or agreements previously approved by the district be paid when due upon request by the chief appraiser, without further approval by the board.

If a taxing unit decides not to impose taxes for any tax year, the unit is not liable for any of the costs of operating the district in that year, and those costs are allocated among the other taxing units as if that unit had not imposed taxes in the year used to calculate allocations. However, if that unit has made any payments, it is not entitled to a refund.

If a newly formed taxing unit or a taxing unit that did not impose taxes in the preceding year imposes taxes in any tax year, that unit is allocated a portion of the amount budgeted to operate the district as if it had imposed taxes in the preceding year, except that the amount of taxes the unit imposes in the current year is used to calculate its allocation. Before the amount of taxes to be imposed for the current year is known, the allocation may be based on an estimate to which the district board of directors and the governing body of the unit agree, and the payments made after that amount is known shall be adjusted to reflect the amount imposed. The payments of a newly formed taxing unit that has no source of funds are postponed until the unit has received adequate tax or other revenues.

Property Tax Code Section: 6.06  
Date Adopted:  
Resolution#:





# **HUNT COUNTY APPRAISAL DISTRICT**

**POLICY NUMBER: 401**

**POLICY NAME: BUDGET SURPLUS/DEFICIT**

It is the policy of the Board of Directors of the Hunt County Appraisal District that if, (1) the total amount of payments made and/or due to be paid each year by the taxing units participating in a given budget year exceeds the amount actually spent or obligated to be spent during such budget year for which the payments were made, and/or (2) a fund balance is created in a given budget year due to total expenses for overall operation of the district being less than the budget for that year, the excess amount from scenario (1) and/or (2) shall, prior to or concurrent with the end of such budget year, be automatically appropriated to the budget reserve fund within the appraisal district budget. Budget reserve funds can only be spent with approval by the board of directors. Additionally, the board of directors shall review the "Budgeted Reserve Funds" annually, as a part of the budget process based on the year-end audit, and determine the amount of funds to designate as reserve line items (i.e. building capital, litigation, emergency ongoing operations, retirement system unfunded liability buy down or other categories as determined by the board). Excess funds remaining after the designation of "Budget Reserve Funds" by the board shall be returned to the taxing units in the form of a budget buy down for the following budget year.

In the event of a budget deficit, the additional funding needed to operate the appraisal district for the remainder of the budget year shall be provided by the taxing entities for which HCAD provides appraisal services and shall be allocated in the same manner as set forth in policy # 400 under "methods of financing".

Property Tax Code Section: 6.06

Date Adopted:

Resolution #:





# **HUNT COUNTY APPRAISAL DISTRICT**

**POLICY NUMBER: 402**

**POLICY NAME: ANNUAL FINANCIAL AUDIT**

It is the policy of the Board of Directors of the Hunt County Appraisal District that the board will engage an independent third party auditor (audit firm) as the district's auditor of all of its financial records.

At least once each year, the board of directors shall have prepared an audit of its financial affairs by an independent Certified Public Accountant or the firm of an independent Certified Public Accountant.

The board of directors will engage the services of an independent auditor by annual contract on a year to year basis.

The report of the audit is public record and a copy of an audit report shall be delivered to the presiding officers of all taxing entities participating in the district. Copies of the audit report will be available for inspection at the appraisal office.

Property Tax Code Section: 6.063

Date Adopted:

Resolution #:



# **HUNT COUNTY APPRAISAL DISTRICT**

**POLICY NUMBER: 403**

**POLICY NAME: DESIGNATION OF DEPOSITORY**

The board of directors shall solicit bids for the district depository at least once every two years. The board may delegate the administrative task of preparing a Request for Proposals (RFP) to solicit bids to the chief appraiser. The board shall designate the financial institution(s) that offer the most favorable terms, conditions or services for the handling of district funds. To the extent that funds in the depository are not insured by the Federal Deposit Insurance Corporation or the Federal Saving and Loan Insurance Corporation, they shall be secured in the manner provided by law for the security of funds of counties.

The board and the depository may agree to extend a depository contract for one additional two-year period, as permitted by the Property Tax Code.

Property Tax Code Section: 6.09

Date Adopted:

Resolution #:



# **HUNT COUNTY APPRAISAL DISTRICT**

**POLICY NUMBER: 404**

**POLICY NAME: INVESTMENT OF PUBLIC FUNDS**

It is the policy of Hunt County Appraisal District to invest public funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the district and conforming to all state statutes governing the investment of public funds.

The board of directors shall adopt by resolution not less than annually, the Investment Policy of Hunt County Appraisal District in accordance with the Public Funds Investment Act (Texas Government Code, Chapter 2256).

The policy shall be kept and made available to the public upon request.

Government Code: Chapter 2256, Public Funds Investment Act

Date Adopted:

Resolution #:



# **HUNT COUNTY APPRAISAL DISTRICT**

**POLICY NUMBER: 405**

**POLICY NAME: COMPETITIVE BIDDING REQUIREMENTS**

Hunt County Appraisal District is subject to the same requirements and has the same purchasing and contracting authority as a municipality under Chapter 252, Local Government Code.

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

Property Tax Code Section: 6.11

Date Adopted:

Resolution #:



# **HUNT COUNTY APPRAISAL DISTRICT**

**POLICY NUMBER: 406**

**POLICY NAME: CONFLICTS OF INTEREST**

Hunt County Appraisal District (HCAD) shall adhere to the requirements of Local Government Code 176 pertaining to conflicts of interest.

- A. A vendor or other person who contracts or seeks to contract for the HCAD shall file a completed conflict of interest questionnaire with the records administrator not later than the seventh business day after the date that the person:
1. Begins contract discussions or negotiations with the appraisal district; or
  2. Submits to the appraisal district an application, response to a request for proposal or bids, correspondence, or writing related to a potential agreement with the appraisal district.

The district shall use the conflict of interest questionnaire adopted by the Texas Ethics Commission attached to this policy.

- B. A member of the Board of Directors for Hunt County Appraisal District shall file a conflict disclosure statement with respect to a person described in section A. of this policy if:
1. The person enters into a contract with HCAD or HCAD is considering entering into a contract with the person; and
  2. The person:
    - a) Has an employment or other business relationship with HCAD or a board member or a family member that results in the board member or family member receiving taxable income, other than investment income, that exceeds \$2500 during the 12 month period preceding the date that the board member becomes aware that:
      - i. A contract described by subdivision 1 has been executed; or
      - ii. HCAD is considering entering into a contract with the person; or
    - b) has given to the board member or member of their family one or more gifts that have an aggregate value of more than \$250 in the 12-month period preceding the date the board member becomes aware that:
      - i. A contract described by subdivision 1 has been executed; or
      - ii. HCAD is considering entering into a contract with the person.

- a-1) A board member is not required to file a conflicts disclosure statement in relationship to a gift accepted by the board member or family member if the gift is:
- 1) Given by a family member of the person accepting the gift;
  - 2) A political contribution as defined by Title 15, Election Code; or
  - 3) Food, lodging, transportation, or entertainment accepted as a guest.
- b) A board member shall file the conflicts disclosure statement with the records administrator of HCAD not later than 5 p.m. on the seventh business day after the date on which the board member becomes aware of the facts requiring the filing of the statement.
- c) A board member commits an offense if the member knowingly violates this section. An offense under Local Government Code Chapter 176 is a class C misdemeanor.
- d) It is an exception to the application of subsection (c) that the person filed the required conflicts disclosure statement not later than the seventh business day after the date the person received notice from HCAD of the alleged violation.

The district shall use the conflicts disclosure statement adopted by the Texas Ethics Commission attached to this policy.

Local Government Code: Chapter 176  
Date Adopted: December 10, 2009  
Resolution #: 2009-13





# **HUNT COUNTY APPRAISAL DISTRICT**

**POLICY NUMBER: 500**

**POLICY NAME: LIABILITY INSURANCE**

It is the policy of the Hunt County Appraisal District to carry directors and officers liability coverage which shall be paid for out of the district's annual operating budget. The minimum coverage provided shall be \$1,000,000 for each wrongful act with an annual aggregate total of \$2,000,000.

Date Adopted:

Resolution #:



# **HUNT COUNTY APPRAISAL DISTRICT**

**POLICY NUMBER: 501**

**POLICY NAME: LITIGATION ARISING FROM PERFORMANCE OF OFFICIAL DUTIES**

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

Members of the Appraisal District Board of Directors

Members of the Appraisal Review Board

The Chief Appraiser

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

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

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

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

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

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

Date Adopted:  
Resolution #:



# **HUNT COUNTY APPRAISAL DISTRICT**

**POLICY NUMBER: 600**

**POLICY NAME: APPOINTMENT OF A REAL ESTATE BROKERS ADVISORY COMMITTEE**

The Hunt County Appraisal District Board of Directors has established a Real Estate Brokers Advisory Committee. The purpose of this committee is to provide information to the chief appraiser in regards to recent sales activities and market trends within Hunt County. This committee will have no authority over the appraisal district or the appraisal process and methods and techniques used by the district.

The committee will consist of (5) members with a representative for the Greenville area, North Hunt County, South Hunt County, East Hunt County and West Hunt County. Members of the committee will be appointed by a majority vote of the board of directors of the appraisal district and will serve two year terms beginning January 1 of each even numbered year.

Date Adopted:

Resolution #: