

Hood Central Appraisal District

BOARD OF DIRECTORS

POLICY MANUAL

Adopted December 14, 2023

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I. Forward

Hood Central Appraisal District (hereinafter District) is a political subdivision of the State of Texas created by the Legislature through enactment of the Texas Property Tax Code (hereinafter Tax Code).

The appraisal district's primary responsibility is to develop each year an appraisal roll for use by taxing units imposing ad valorem taxes. The geographic boundaries of the District are the same as Hood County's boundaries.

Our mission is to serve the citizens, property owners, and taxing units of Hood County courteously and efficiently by timely producing an accurate, complete, and equitable appraisal roll which in turn produces an accurate and reliable tax roll.

We expect excellence in the services we provide and recognize that excellence shall be achieved through individual and team effort on the part of well-trained motivated personnel. Accordingly, we are committed to creating and maintaining a work environment that provides and supports innovation and change as essential to effective performance in a constantly changing society.

This policy manual supplements the Appraisal District Director's Manual published by the Texas Comptroller of Public Accounts. The Director's Manual is a comprehensive reference guide that explains constitutional requirements, state laws and rules that govern the conduct of not only appraisal district board of directors but also appraisal districts themselves. The scope of this policy manual is much narrower. It brings together certain written policies that state law specifically requires and summary descriptions of how this board fulfills other statutory requirements about which detailed written policies are not required. This policy manual is not a substitute for or a summary of the various manuals and guidelines for the District's day-to-day operations.

The Board of Directors governs the Hood Central Appraisal District. The board's primary duties are to select the chief appraiser, to adopt the annual budget, and to ensure that the district follows policies and procedures set by law. The board does not appraise property or make decisions that affect the appraisal records for particular properties.

II. Composition of the Board of Directors

A. Selection

The Board of Directors has five voting members who are appointed by the taxing units. The board of directors is selected by appointment; it is not an election governed by the Texas Election Code.

The Hood County Tax Assessor Collector does not serve as a member of the Board of Directors as a result of the contract between the Hood County Commissioners and the District for assessment and collections as authorized under Section 6.24(b) of the Tax Code.

B. Terms of Office

Members of the board are appointed to the board by the taxing units, which are authorized to vote on members, and in accordance with Section 6.03 of the Texas Property Tax Code. Member serve two-year terms beginning on January 1 of even-numbered years.

C. Officers of the Board

The board elects a chair and a secretary at its first meeting each calendar year. A member shall make a motion as to whom will serve as chair or secretary, if there is a second to the motion a vote will be taken. If there is no second to the motion another motion must be made offering a different member to serve as chair or secretary. To later fill a vacancy in one of these officers, the board elects a replacement at the first meeting after the vacant position has been filled.

The duties of the chair include:

- Presiding at board meetings;
- Working with the chief appraiser in developing and placing action and/or discussion items on the meeting agendas;
- Appointing committee members with input from the board;
- Signing all legal instruments and or documents requiring board signature;
- Performing legal duties as required by statute and functions as designated by the board; and
- Serving as the official spokesperson for the Board of Directors.

The duties of the secretary include

- Presiding at meetings in the absence of the chair;
- Signing all board meeting minutes and or other legal instruments requiring the secretary's signature; and
- Performing other duties as required by statute and functions designated by the board.

If both the chair and the secretary are absent from a meeting, the remaining members select by majority vote a temporary presiding officer. The board member whose surname appears first when listed in alphabetical order presides for the purpose of opening the meeting and conducting that vote.

The presiding officer, may make motions on action items they believe to be appropriate or necessary and may vote on any motion offered for consideration.

D. Compensation

Members receive no compensation for service on the board. They are entitled to reimbursement for actual and necessary expenses incurred in the performance of their duties as provided by the District's budget. When board members must travel to represent the District, they are entitled to reimbursement at the rates established by the United States Internal Revenue Service.

III. Operation of the Board of Directors

A. Meeting Schedule and Format

The Board ordinarily meets at 5:00 p.m. on the 2nd Thursday of each month at the District's office at 1902 West Pearl St. in Granbury, Texas. The board may designate a different meeting time, day, or place if necessary. Meetings start promptly at the scheduled hour or as soon thereafter as a quorum is present.

A majority of the members of the board constitutes a quorum.

The chair may call a special meeting or emergency meeting at the discretion of the chair. During any meeting, the board may vote to call a special or emergency meeting. A special meeting will be defined as a meeting in which board action is needed to address general issues outside of the boards regular meeting schedule. An emergency meeting will be defined as a meeting in which board action is needed to address an emergency or an urgent public

necessity only if immediate action is required of the board of directors because of:

- (1) an imminent threat to public health and safety, including a threat described by item if imminent; or
- (2) a reasonably unforeseeable situation, including:
 - (A) fire, flood, earthquake, hurricane, tornado, or wind, rain, or snow storm;
 - (B) power failure, transportation failure, or interruption of communication facilities;
 - (C) epidemic; or

(D) riot, civil disturbance, enemy attack, or other actual or threatened act of lawlessness or violence.

The Chief Appraiser is given administrative authority to deliver and/or post, on behalf of the board secretary or chair, required written notices of public meetings to members, taxing entities and the public. The Chief Appraiser will handle preparations for board meetings and public hearings, including notifying members, preparing meeting agendas and preparing agenda packets and meeting notices on behalf of the board. The Board of Directors and the Chief Appraiser will determine the agenda items to be considered for each board meeting.

In an effort to avoid the potential walking quorum prohibition, each regular meeting agenda shall have, as one of the last items, a place holder item for which board members may offer future agenda items. If the recommended action item is not agreed upon by the board, the board must vote to determine if the item will be place on future meeting agenda.

The Chief Appraiser, or their designee, shall post the agenda in accordance with the Open Meetings Act at least 72 hours before the start of the meeting. The agenda along with any supporting information and the minutes of the last meeting should be delivered to each member of the board at least forty-eight (48) hours before each regular meeting. Only items posted in the meeting notice may be discussed or acted upon at a meeting.

To the greatest extent practicable the Board conducts its meetings informally. However, the chair may resort to the parliamentary rules contained in Roberts Rules of Order, 12th Edition, for the orderly and fair conduct of its business.

The first order of business at a meeting is approval of the minutes of the preceding meeting. The Secretary will sign the minutes when approved. The Chief Appraiser, or their designee, prepares and keeps the official minutes on behalf of the board.

Any director may make or second a motion at any time after the agenda item has been called by the presiding officer. Directors are encouraged to make their motions as clear as possible. When making a motion to accept the staff recommendation, a Director may ask that the staff recommendation be read, and then move to accept the staff recommendation.

The Board may deliberate in executive session only to the extent that meeting in executive session is authorized by the Texas Open Meetings Act. Provisions authorizing deliberations in executive session include

- Consultation with Attorney under Section 551.071
- Deliberations about Real Property under Section 551.072
- Deliberations Regarding Certain Personnel Matters under Section 551.074

- Deliberations Regarding Security Devices or Security Audits under Section 551.076

B. Seating at Board Meetings

At the first meeting when new members are being sworn in, both the incoming and the outgoing directors will be seated at the board table when the meeting starts. When the number of new incoming members exceeds the returning members, the meeting must be convened with some or all of the outgoing members as directors in order to constitute a quorum. A person who has been appointed to serve as a member of the board of directors but whose appointment has not been certified and who has not yet taken the oath of office is not yet a member of the board of directors. The first order of business will be for the new directors to be sworn in and sign any required oaths of office. Once the incoming directors have been sworn in, the outgoing directors will leave the board table, leaving the current board sitting at the table.

C. Oath of Office and Required Document to be signed

All newly appointed board members of the District, before taking the oath or affirmation of office and entering upon the duties of office to begin their two-year term, shall subscribe and sign the Statement of Officer document as prescribed by Article 16, Section 1 of the Texas Constitution.

After the Statement of Officer is signed, all newly appointed directors will be sworn in, by an individual authorized to administer oaths, at the first open meeting of the board and sign the Oath of Office document.

D. Required Training

Section 551.005 requires each appointed public official who is a member of a governmental body subject to the Open Meetings Act to complete a course of training addressing the member's responsibilities under the Act. The public official must complete the training not later than the 90th day after taking the oath of office, if required to take an oath to assume duties as a member of the governmental body, or after the public official otherwise assumes these duties if the oath is not required.

E. Public Access to Board Meetings

The District shall conduct all meetings in accordance with applicable Open Government Laws.

F. Right of Public to Address the Board

Pursuant to Section 551.007, Texas Government Code, each member of the public who desires to address the board regarding an item on the agenda for an open meeting of the board may do so in accordance with this policy. The right to address the board applies to any member of the public.

G. Comment Procedure

After the presiding officer calls the meeting to order, the public comment period will be one of the first items on the agenda before the board discusses or acts on any other agenda item. The process for allowing the public to address the board and comment on either action items or matters under the jurisdiction of the board will follow the following process:

- i. The board will place the official sign-up sheet for the meeting in a conspicuous location at the meeting not later than 15 minutes before the presiding officer calls the meeting to order. Speakers may sign up to address the board at any time before the presiding officer calls the public comment period agenda item, at which time the board will collect the official sign-up sheet. Individuals may not address the board or add their name or additional topics to the official sign-up sheet after the board has collected it.
- ii. Each speaker shall list their name on the official sign-up sheet, as well as the specific agenda item(s) they will be addressing. In addition to public comment on agenda items, the board may also hear public comment on issues of general concern under its jurisdiction that are not on the agenda. If a speaker wishes to address an issue that is not on the agenda, they shall indicate on the official sign-up sheet that they wish to speak on a matter of general concern under the board's jurisdiction.
- iii. Speakers will be called upon in the order in which they appear on the official sign-up sheet. The board will not hear public comments on matters that are not under its jurisdiction.
- iv. The public comment period will end after all individuals on the official sign-up sheet have address the board.

H. Time Limit for Public Comment

- i. Each speaker may address the board for not more than 3 minutes per meeting. The Chair has the right to extend or reduce the 3-minute time limit as it sees fit at any meeting.
- ii. The official time for each speaker will be maintained and enforced by the Chair or the Chair's designee.
- iii. Speakers may not pool their time or give unused time to another speaker.

- iv. If there are many individuals who are aligned on an issue who plan to provide the same or similar comments, the presiding officer may request that the group designate a spokesperson to speak on the group's behalf. However, individuals may still provide additional comment if they choose to do so.
- v. If a speaker addresses the board through a translator, the speaker will be granted twice the amount of time granted to other speakers in accordance with this policy.
- vi. Time spent on board member questions or comments shall not be counted against a speaker's time.

I. Location for Public Comment

The presiding officer shall identify the podium, table, microphone, or other location from which speakers may address the board. Speakers may not address the board from any other location.

J. Decorum of Attendees at Board Meetings

When attending board meetings, or addressing the board during a meeting, all members of the public shall always be respectful of the board and other attendees. During the public speaking time on the agenda, speakers shall address their comments only to board and not to the audience. Attendees may not interrupt a speaker or board member when the speaker or board member has the floor.

K. Response to the Public by Board

The board welcomes public input and will take note of all public comment it receives at a meeting. The board may ask questions and engage in dialogue about public comments only regarding items on the agenda. For public comments regarding items not on the agenda, the requirements of the Texas Open Meetings Act (Tex. Gov. Code Ch. 551) prevent the board from engaging in a dialogue but allow the board to provide statements of factual information or recite existing policy in response to an inquiry.

L. Access to Board for Non-English Speakers and People with Disabilities

If a person who does not speak English, or a person who communicates by American Sign Language, notifies the District in writing at least three business days before a regularly scheduled meeting that they desire to address the board and are unable to provide an interpreter or translator, the District shall make reasonable efforts to secure the services of a translator or interpreter for the meeting.

The District strives to provide reasonable access to the board for disabled persons. As part of this effort, the District maintains wheelchair accessibility to the front lobby area and to the boardroom. A person who needs additional assistance for entry or access should notify the District in writing at least three business days before a scheduled meeting.

M. Cell Phone Use During Meetings

Directors to the greatest extent possible shall refrain from using their electronic devices during board meetings.

N. Resolving Complaints

The board will consider written complaints about the policies and procedures of the District and any other matter within the board's jurisdiction.

Correspondence should be addressed as follows and mailed:

Chair, Board of Directors
Hood Central Appraisal District
P.O. Box 819
Granbury, TX 76048

The board will not consider complaints addressing any of the grounds for challenge, protest, or motion for correction of the appraisal roll that are specified in Sections 41.03, 41.41, and 25.25 of the Texas Tax Code. The Board of Directors has no authority to overrule an agreement between the Chief Appraiser and a property owner on a matter specified in Tax Code, section 1.111(e) or a determination of the Hood County Appraisal Review Board on a challenge, protest or motion for correction made under the authority of sections 41.07, 41.47 or 25.25 of the Texas Tax Code.

Any board member who receives a written complaint shall be considered a temporary custodian of the complaint and shall immediately forward the complaint to the District for processing and resolution in accordance with this policy.

Board deliberations concerning complaints must comply with the applicable provisions of the Texas Open Meetings Act. Until final disposition of each complaint, and unless doing so would jeopardize an investigation, the board shall notify the parties to the complaint at least once a quarter on the status of the complaint.

O. Authority of the Board

The board establishes general policies in keeping with the wellbeing of the community and Taxing Units and the requirements of Texas State Law. The board may exercise its authority only by majority vote with a quorum present in a properly posted meeting. An individual member may not bind the board by any statement or action.

The board may establish committees as needed to carry out its responsibilities. The chair appoints committee members to serve until successor officers are appointed or until the committee is disbanded. A committee acts only as an adjunct to the board and may not take any action, which in any way usurps the power or responsibilities of the Board of Directors. The makeup of any committees may include a maximum of two board members, any number of district staff members and may, if deemed appropriate and necessary, include members of the public.

Additionally, the Board has all the powers and responsibilities given to it under Texas law including the Texas Property Tax Code.

IV. Board Membership Eligibility

To be eligible to serve on a board of directors of the District, an individual must comply with the following requirements:

- 1) Be a resident of Hood County for at least two years immediately preceding the date of taking office.
 - a) An individual cannot be an employee of a taxing unit, unless the individual is an elected official of the taxing unit.
- 2) Owing delinquent property taxes disqualifies a person from serving on the CAD board of directors.
 - a) The individual is ineligible if he or she owns property on which delinquent property taxes have been owed for more than 60 days after the date the person knew or should have known of the delinquency.
 - b) This disqualification does not apply if the person is paying the delinquent taxes and any penalties and interest under an installment agreement; or
 - c) Has deferred or abated a suit to collect the delinquent taxes.
- 3) The individual has appraised property for compensation or represented property owners for compensation in proceedings before appraisal review board hearings at any time within the preceding three years.
- 4) The individual is related within the second degree of consanguinity (blood) or affinity (marriage) to the following:
 - a) An appraiser who appraises property for use in

- b) A person who represents property owners for compensation in an appraisal review board hearing;
 - a. A director who continues to hold office knowing he or she is related in this manner to the above named persons commits a Class B misdemeanor offense.
- 5) If the individual has a substantial interest in a business entity that is party to a contract or the individual is a party to a contract with the District.
 - a) The District may not enter into a contract with a board member or with a business entity in which a board member has a substantial interest.
 - b) This prohibition also applies to contracts with a taxing unit that participates in the District, if the contract relates to the performance of an activity governed by the Tax Code.
 - a. A taxing unit may not enter into a contract with a board member or with a business entity in which a board member has a substantial interest.
 - b. Substantial interest in a business entity is defined as: the combined ownership of the director and the director's spouse is at least 10 percent of the voting stock or shares of the business entity; or the director or director's spouse is a partner, limited partner or officer of the business entity.

V. Responsibilities of the Board of Directors include the following:

A. Establishment of an Appraisal Office - Section 6.05

The board has a responsibility to establish and maintain an appraisal office in order to carry out the annual duties and responsibilities of the District.

The board in conjunction with the Chief Appraiser should periodically review office space requirements, any current or future lease necessities, and any other specific needs related to the establishment of appraisal district facilities. The purpose of the review should be to evaluate how customer service can be improved, ways to gain in overall efficiency and productivity, and consider future needs and expectations of real estate growth. The board may lease additional office spaces as needed. The District must maintain sufficient personnel throughout regular business hours in order to support and address the needs and questions of the public.

B. Appointment of Chief Appraiser - Section 6.05

The board appoints a Chief Appraiser, who serves at the pleasure of the board, and serves as the chief executive officer for the District. Duties of the Chief Appraiser are outlined

throughout the Tax Code. The board evaluates the chief appraiser annually in December or as soon thereafter as practicable.

The Chief Appraiser is an officer of the District for purposes of the nepotism laws as determined under Chapter 573, Government Code.

C. Approval of Budget - Section 6.06

Before the May board meeting of each year, the Chief Appraiser prepares a preliminary budget and delivers copies to each board member in preparation for the board meeting in which the budget will be evaluated. By June 15th of each year, on behalf of the Board of Directors, the Chief Appraiser will send a copy of next year's proposed annual budget for review in advance of the District's annual budget hearing.

After providing notice to the taxing units and public, the board will conduct a public hearing regarding the proposed budget. The board shall then consider adopting the annual budget before September 15 of each year.

The board may amend the approved budget at any time, after delivering a written copy of any proposed amendments to each taxing unit 30 day before the board takes any action on the amendments.

D. Annual Financial Audit - Section 6.063

At least once each year, the board of directors of the District shall have prepared an audit of its affairs by an independent certified public accountant. A copy of the audit report shall be delivered to each taxing unit by the Chief Appraiser after the report has been presented to the board. The board shall review the auditing services provided to the district every four year and go out new proposals and competitive bids for auditing service.

E. Designation of Depository - Section 6.09

The District's board shall designate a financial institution to serve as the District's depository that offers the most favorable terms and conditions for the handling of the District's funds. The financial institution must be a banking corporation incorporated under the laws of this state or the United States whose deposits are insured by the Federal Savings and Loan Insurance Corporation.

The board shall solicit bids of banking institutions and the depository selected shall serve for a term of two years. The board and the depository may agree to extend a depository contract for one additional two-year period.

F. Appraisal Review Board – Section 6.41

Hood County Appraisal Review Board (ARB) is a group of individuals, usually 3-5, from the community that serve to hear taxpayer complaints. The ARB is a decision-making body that issues determinations of statutorily authorized protests and challenges brought by property owners and taxing units.

Review board members must have lived in the District for at least two years before taking office. Review board members are appointed by the local administrative district judge of Hood County and serve for a two-year term.

The District's board determines the Appraisal Review Board's budget and they also determine the necessary number of review board members, with a statutory minimum of three members. The board may increase the overall number of member if it deems it necessary.

G. Appraisal Contracts - Section 25.01(b)(c)

The Chief Appraiser, with the approval of the Board, may contract annually with private appraisal firm(s) to perform appraisal services for the District which may include real and personal property of oil and gas mineral interest, utility and industrial properties.

H. Plan for Periodic Reappraisal of all Property - Section 6.05(i)

The board of directors of the District shall develop biennially a written plan for the periodic reappraisal of all property within the boundaries of the district. A public hearing regarding the proposed plan must be held prior to its final approval. The plan shall be approved no later than September 15 of each even-numbered year.

The Chief Appraiser, on behalf of the board, shall distribute copies to each taxing unit and to the comptroller after approval.

I. Appraisal District Funding Section - 6.06(e)

Each Hood County taxing unit is allocated a portion of the district's annual budget. Each taxing unit may pay its allocation in four equal payments to be made at the end of each calendar quarter or can pay the full allocated amount in one single payment. The first payment of a new fiscal year shall be made before January 1st of that year.

A payment is late and 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 a taxing unit is delinquent in making a payment, the board will consider waiving the penalty and interest and will lean toward waiver if it is the first

delinquency and the payment is made in a reasonably period of time. If a taxing unit is delinquent a second time in the same calendar year, the board will address the delinquency at its board meeting and take into consideration the issue of waiver of the penalty and interest.

J. Approval of Contracts for Tax Collection and Assessment Process - Section 6.24
The governing body of a taxing unit, other than a county, may contract with the board of directors of the appraisal district to perform duties relating to the assessment or collection of taxes for the taxing unit.

The commissioners court, with the approval of the county assessor-collector, may contract with the board of directors of the appraisal district perform duties relating to the assessment or collection of taxes for the county.

The Appraisal District which collects taxes under a contract for the taxing units may contract with an attorney for collection of delinquent taxes as provided by Section 6.30 of the Tax Code.

K. Conflict of Interest Procedures

Members of the board and the Chief Appraiser (the District's Officers) shall file the disclosure statements required by Chapter 176 of the Texas Local Government Code in circumstances where Chapter 176 requires the filing of such a statement. The chief appraiser shall ensure that the district complies with Chapter 176 providing conflict of interest forms to current and prospective vendors and in publishing any filed statement or questionnaire on the districts website in the manner required by Chapter 176.

With exceptions, Chapter 176 requires a district officer to file a disclosure statement when the district considers or makes a contract with a person and:

- i. The officer or the officer's family member has received at least \$2,500 in income (other than dividends) from employment or another business relationship with the vendor in the previous 12 months; or
- ii. The vendor has given the officer or the officer's family members gift(s) with a total value of more than \$250 in the previous 12 months.

Chapter 176 does not require the officer to file a disclosure statement covering gifts by family members, political contributions, or food, lodging, or entertainment accepted as a gift. A disclosure statement must be filed within 7 days of the date the officer becomes aware that a statement should be filed with respect to an existing or prospective vendor.

In any circumstances that would require an officer to file a disclosure statement, the vendor must also file a "conflict of interest questionnaire" with the district. This questionnaire must be filed by the 7th business day after the vendor begins contract negotiations with the district, submits an application, bid, RFP, or similar document related to a potential contract with the district. It must also be filed by the 7th business day after the vendor becomes aware of a business relationship or gift that triggers the requirement of disclosure statement.

The district's records management officer shall serve as the custodian of filed disclosure forms.

VI. ADOPTION AND APPROVED


These policies may be altered, amended or repealed and new ones adopted by the Board at any meeting of the Board at which a quorum is present, provided written notice of the proposed change is forwarded to each Director prior to the meeting at which official action is to be taken.

Duly passed and approved this 14th day of December 2023.

ATTEST:

Hood Central Appraisal District

Board of Directors

By: 
Chair

By: 
Secretary