

# Cherokee County Appraisal District Board of Directors Policy Manual

## Manual Contents

1	Foreword	9	Policies Regarding the Chief Appraiser
2	Board Membership	10	Procedures Regarding Expenditures and Budgets
4	Board Operations	11	Conflict of Interest of Directors, Chief Appraiser and Vendors
6	Authority of the Board	12	Interactions with the Media
8	Policies Regarding the ARB	13	Amendment of Policy Manual

## Foreword

The central appraisal district concept was created by the Texas Legislature in 1979 in response to a fractured property tax system that favored some segments of the tax base over others. The system is based upon fair and equal valuations at 100% of market value and is designed to operate without political influences from either taxing authorities or taxpayers.

The District's primary responsibility is to develop and maintain an accurate appraisal roll for the imposition of ad valorem taxes on an annual basis. The fair and equal determination of market value and special use value in conjunction with proper administration of exemptions comprises the appraisal roll that is transmitted to each taxing authority within Cherokee County.

Additionally, the District serves to collect property taxes for several taxing authorities and provides for the development and maintenance of 911 emergency addresses for all areas of the county with the exception of the City of Jacksonville.

The District's mission is to provide courteous, competent customer service throughout the process of deriving and administering an accurate annual appraisal roll. The District shall be operated in a manner creating neutral ground that treats all end users equitably.

This Policy Manual is meant to supplement any Board of Directors manual developed and maintained by the State Comptroller's Property Tax Assistance Division (PTAD). The manual developed by the PTAD is comprehensive covering the constitutional requirements, state laws and agency rules that govern the District. This Policy Manual is meant to define specific aspects of local Board operations and is not meant to supersede the PTAD manual. When in conflict, state laws or agency rules shall prevail.

The Board of Directors is responsible for the governance of the District within the parameters set by the Texas Constitution, Texas Property Tax Code (TPTC) and agency rule. Those responsibilities and scope of authority will be defined within this Manual. **The Board has no authority to appraise property; set or influence value or the administration of exemptions; or resolve valuation disputes.**

## Board Membership

### Method of Selecting Members

The Board is made up of five members appointed to the Board by the taxing authorities within Cherokee County. The selection process is governed by TPTC §6.03 and provides that taxing authorities nominate and elect Board Members in a specific process that begins in October of odd numbered years.

If the County Tax Assessor/Collector is not appointed by the process outlined in §6.03(k), the County Tax Assessor/Collector shall serve in a non-voting capacity as a sixth board member in accordance with §6.03(a).

All voting Directors serve simultaneous terms that are two years in length with no term limits. Director terms begin January 1<sup>st</sup> of each even numbered year.

Changes in the method of selection or number of directors may be initiated by either the Board or  $\frac{3}{4}$  of the voting taxing authorities pursuant to the provisions found in TPTC §6.031. Recall of voting members by the taxing authorities may be accomplished by following the statutes in TPTC §6.033.

A Board vacancy occurring due to resignation or incapacity to fulfill the requirements of a director shall be filled according to TPTC §6.03(l). The taxing authorities will nominate persons to fill the vacancy. The Board by majority vote shall select from the list of nominees to fill the vacancy. An individual elected to fill a vacancy serves for the remainder of the term.

### Board Officer Selection and Duties

Officers of the Board are elected at the first meeting of the Board each even numbered year. The offices are: Chairperson, Vice-Chairperson and Secretary. A vacancy created in an office may be filled by the Board at the first available meeting. The duties of each office follow.

Duties of the Chairperson are:

- ✓ Preside at Board meetings
- ✓ Sign all legal documents requiring Board signature
- ✓ Perform legal duties as required by statute or Board authorization

Duties of the Vice-Chairperson are:

- ✓ Preside at Board meetings in the absence of the Chairperson
- ✓ Perform legal duties as required by Board authorization

Duties of the Secretary are:

- ✓ Sign all legal documents requiring Board signature in conjunction with Chairperson
- ✓ Perform other duties as required by Board authorization

If at the first meeting of the Board in even numbered years the presiding Chairperson is no longer a member of the Board, the most senior member shall preside at the meeting for the purpose of opening the meeting and conducting the vote for the office of Chairperson.

The County Tax Assessor/Collector is eligible to serve as an officer of the Board regardless of voting status. Additionally, the presiding officer may vote on any motion provided the officer is a voting member.

### **Board Member Duties and Scope of Responsibility**

Board Members have a duty to attend called meetings of the Board and participate in a productive manner. Pursuant to state law, Members are also required to complete video training provided by the Texas Attorney General's Office regarding the Texas Open Meetings Act. It should also be noted that the Board has appointed the Chief Appraiser as its public information officer and thereby is exempt from reviewing the Attorney General's Public Information Act video. Members shall abide by a code of ethical conduct and observe all relevant statutes and laws regarding the dispatch of their office.

No member of the Board is entitled to compensation. However, Directors may receive reimbursement for authorized expenses related to out of county travel or expenses incurred in the performance of their duties as covered by the District's budget. Out of county travel reimbursement shall be administered based upon the District's Employee Travel Policy.

### **Ex Parte Communications**

Pursuant to TPTC §6.15, Directors and Chief Appraisers are prohibited from communicating (directly or indirectly) with each other concerning matters of property appraisal under the Property Tax Code. This means that great caution should be exercised in the conduct of a Director's own property tax matters. In strict construction, the statute prevents a Director from filing an exemption, applying for ag or timber appraisal or discussing their value informally with a staff appraiser. Further, Chief Appraisers are prohibited from discussing any value issues with Directors. This would prevent any discussions concerning the preparation of the statutory reappraisal plan that must be approved by the Board and would in fact cast doubt on the ability of the Chief Appraiser to forward a preliminary reappraisal plan to the Board for their review prior to a meeting.

These communication issues may be discussed and resolved between Directors and the Chief Appraiser only in a legally posted meeting. The meeting may be an open meeting, or a closed meeting provided that the topic of discussion for the closed meeting is permissible by the Texas Open Meetings Act.

This statute does not apply to the communication between the Chief Appraiser and the County Assessor/Collector during the administration of the appraisal roll, tax collection or the correction of the roll.

It is imperative to note that the penalty for violating this statute is a Class C Misdemeanor.

## Board Operations

### Meeting Schedule and Content

The Board of Directors meet in the board room of the Cherokee County Appraisal District located in Rusk, Texas at 107 East 6<sup>th</sup> Street. Meetings take place typically on the 3<sup>rd</sup> Thursday of the month at 3:30 pm. However, meetings may be scheduled earlier or later and on other dates depending upon scheduling conflicts of the members. Meetings start at the posted time or as soon thereafter as a quorum is present. As required by TPTC §6.04(b) the Board meets at least once quarterly.

Pursuant to Attorney General Opinion, a non-voting County Tax Assessor/Collector is counted when calculating quorum. A majority of the members constitute a quorum.

The Chairperson may call special or emergency meetings. Further, the Board may also call special or emergency meetings by vote during a meeting pursuant to Texas Open Meeting Act provisions.

All meetings are posted according to provisions found in the Texas Open Meeting Act and are open to the public. Closed meetings may be held only to the extent allowed by law. All meetings should be conducted according to Roberts Rules of Order. Every agenda should contain the following topics:

- ✓ Call to Order
- ✓ Establish a Quorum
- ✓ Certify Texas Open Meeting Act compliance
- ✓ Introduce Guests
- ✓ Hear Public Comments
- ✓ Approve Minutes of the Previous Meeting
- ✓ Approve Expenditures
- ✓ Chief Appraisers Report

Other items to be considered shall be listed in addition to these topics and shall be described in sufficient manner to allow the public to discern the topic being discussed. The Board shall not consider or act upon a matter not legally posted.

Board packets containing the agenda, previous meeting's minutes, expenditures and other necessary materials shall be prepared by the Chief Appraiser and delivered to each member by mail or in person at least two days prior to the date of the meeting. The Chief Appraiser shall prepare all required public meeting notices and submit those notices to the County Clerk to be time stamped. A copy of one notice shall be filed with the County Clerk, one copy posted at the Courthouse, one copy posted at the place of meeting accessible to public viewing at any hour, and one copy retained for filing purposes.

Minutes of each meeting shall be taken in written format by the Secretary or a person designated by the Secretary. Upon approval of the minutes of the previous meeting, the certified copy shall be signed by both the Chairperson and Secretary. Signed certified minutes of each meeting shall be retained in the records of the District.

## **Public Access to the Board**

The Board provides an opportunity at each meeting during Public Comments for persons to address the Board concerning any matter within its jurisdiction. Comments are limited to five minutes but that time may be extended at the discretion of the Board. The Board may refuse to hear any comments not related to matters within its purview. Public comments to the Board are limited to this venue. However, from time to time, the Board will hold public hearings on specific matters and hear public testimony.

An individual who does not speak English or who communicates by sign language may provide their own interpreter to address the Board. If the individual cannot provide their own interpreter, they may notify the Board in writing at least three days prior to a meeting and the Board will make reasonable efforts to procure an interpreter.

The Board makes every effort to accommodate persons with disabilities. A person requiring assistance to access the Board meeting may contact the District in writing three days prior to a meeting. The District will make reasonable efforts to arrange access to the meeting.

## **Board Resolution of Complaints**

The Board will consider written complaints related to matters under its jurisdiction including but not limited to policies, procedures or conduct of the District, Appraisal Review Board, Agricultural Advisory Board or the Board of Directors. Written complaints should be addressed as follows:

Chairperson, Board of Directors  
Cherokee County Appraisal District  
P. O. Box 494  
Rusk, Texas 75785

The Board will not address complaints based upon a challenge, protest or motion for correction that are governed by TPTC §41.03, 41.41 or §25.25. Furthermore, the Board will not address complaints resulting from matters governed by §1.111, 41.07, 41.47 or §25.25.

If the Board finds that it has no authority to address a complaint it shall notify the complainant in writing specifying so. For matters within the Board's purview, the Board shall update the complainant quarterly regarding the status of the complaint unless such notification would jeopardize an undercover investigation. Any discussion or action on a matter of complaint shall be considered by the Board in compliance with the Texas Open Meetings Act.

## Authority of the Board

### General Guidelines

The Board adopts and enforces general policies governing aspects of District operation within the parameters of state law. No member shall have the authority to bind the Board or the District in any action. Policies and binding decisions of the Board may only be derived by majority vote of the Board in the presence of a quorum of members at a legally posted meeting.

The Board may appoint committees of its members to form study groups or standing committees as desired. The Chairperson shall have the authority to appoint members to a committee. Committees shall act in an advisory capacity to the Board and may not take any action to bind the Board or the District.

Chapter 6 of the Texas Property Tax Code contains statutory duties expected of the Board of Directors. These duties are specific and comprise the arena of authority of the Board.

### Establishment of an Appraisal Office - §6.05(a)

The Board is required to establish an appraisal office within the county. The Board has established 107 East 6<sup>th</sup> Street in Rusk, Texas as the office of the District. The office of the District shall be open to the public between Monday and Friday from 8am to 5pm except on posted holidays adopted by the Board annually.

### Appointment of Chief Appraiser - §6.05(c)

The Board shall appoint a chief appraiser to administer the District. The Chief Appraiser serves at the pleasure of the Board. Since the District collects taxes for several taxing authorities, the Chief Appraiser also serves as the Chief Tax Assessor/Collector for those taxing authorities. The Chief Appraiser shall have the authority to delegate duties to District personnel.

### Appointment of Taxpayer Liaison Officer - §6.052

The Board has the authority to appoint a taxpayer liaison officer. However, the statute does not require a taxpayer liaison officer for counties with a population of less than 125,000. Therefore the Board has not appointed an officer for this purpose.

### Approval of Budgets - §6.06

The Board is required to adopt an operating budget that is funded by the various participating taxing authorities. Since the District provides tax collection and 911 emergency addresses as separate budgets, the Board shall handle all budgets in like manner with regard to timing, development and approval.

By June 15<sup>th</sup> of each year, the Board shall receive a preliminary budget prepared by the Chief Appraiser. The Board shall consider the preliminary budgets in open meeting and shall approve a budget to be submitted to the various taxing authorities by August 1<sup>st</sup> but no later

than August 15<sup>th</sup>. No later than September 15<sup>th</sup>, the Board shall hold a public hearing on the budget to receive any input from taxpayers or taxing authorities prior to final adoption of the budget. The adopted budget shall be transmitted to the various taxing authorities within four days following adoption.

**Annual Financial Audit - §6.063**

The Board contracts annually for the performance of a financial audit of all departments in the District. The audit shall be performed by an independent outside auditor who shall be a certified public accountant. Following the consideration and approval of an audit, the Board shall forward that audit to each participating jurisdiction within 30 days.

**Designation of Depository - §6.09**

The Board shall solicit bids for and award a contract for the District's depository accounts in the fall of each odd numbered year. When reviewing the bids the Board should consider institution(s) offering the most favorable terms and that are stable and established. All funds must be secured in the same manner provided by law for county funds.

**Competitive Bidding Requirements - §6.11**

The Board shall abide by the same bidding requirements established for municipalities in Chapter 252 of the Local Government Code.

**Appointment of Appraisal Review Board - §6.41**

The Board shall appoint members to serve on the appraisal review board (ARB). The appointments shall abide by the statutes found in §6.41, 6.412 and §6.413 regarding ARB members. The Board shall also set guidelines for ARB selection and policies for ARB attendance and removal of ARB members within the parameters established by §6.41(f).

**Appointment of Appraisal Review Board Officers - §6.42(a)**

The Board shall select the Chairperson and Secretary of the ARB from within the members of the ARB by resolution at its first meeting of the calendar year. Pursuant to the section, the Board is encouraged to select a Chairperson with a background in law and property appraisal.

**Enter into Contracts - §25.01(b)**

Upon the recommendation of the Chief Appraiser, the Board may ratify contracts with outside appraisal firms for the purpose of performing appraisal services. Additionally, the Board may approve and enter into contracts for necessary services including but not limited to legal services, service contracts, depository bids, insurance and other contracts binding the District. The Board should annually review contracts for conformity to statutes and for performance.

**Adopt Biennial Reappraisal Plan - §6.05(i)**

The Board shall adopt a Biennial Reappraisal Plan following a statutory public hearing on the Plan. Said Plan shall be submitted to the Property Tax Assistance Division of the State Comptroller's Office by November 15<sup>th</sup>. Copies of the Plan shall also be delivered to each participating taxing authority by same date.

**Give Advice and Consent to the Chief Appraiser on Agricultural Advisory Board Appointments - §6.12**

The Chief Appraiser shall appoint members to the Agricultural Advisory Board with the Board granting advice and consent to each appointment of the Chief Appraiser.

**Other Duties of the Board**

- ✓ Evaluate the Chief Appraiser annually
- ✓ Ratify all District Expenditures
- ✓ Ratify investment policies of District retirement
- ✓ Ratify investment policies of public funds
- ✓ Evaluate the financial operations and controls of the District
- ✓ Evaluate and respond to written complaints submitted to the Board
- ✓ Make General Policies relevant to District Operations

**Board Policies Regarding the ARB**

**Selection of ARB Members**

The Board shall appoint members to the ARB within the requirements of the TPTC §6.41 giving specific consideration to the limitations prescribed by law in §6.412 & 6.413.

The Board makes every effort to appoint persons to the ARB from varied geographic areas of the county. While this is not required by law, the Board feels it prudent to have as wide a geographic representation as possible on the ARB. Additionally, the Board attempts to find persons who are able to make the commitment of time necessary for service to the ARB and who are knowledgeable in real estate values, law or business. All deliberations for ARB members shall take place in a legally posted public meeting.

The Board will consider applications from persons for service on the ARB and may advertise for such applications at its pleasure.

**Board Established Attendance Standard for ARB Members**

The Board requires that ARB Members attend 80% of ARB meetings between May 15<sup>th</sup> and August 31<sup>st</sup> of each year. Failure to maintain this standard of attendance may result in the removal of an ARB Member pursuant to TPTC §6.41(f)(2).

**Board Removal of ARB Members**

The Board may remove ARB Members only on very narrow grounds established by TPTC §6.41(f). An ARB Member found in violation of Sections 6.412, 6.413, 41.66(f) or 41.69 may be removed from the ARB. An ARB Member in violation of the attendance policy set by this Policy Manual may be removed from the ARB.

Removal of ARB Members may be accomplished through majority vote of a quorum of Directors at a legally posted public meeting.



## ARB Policies and Procedures

The Board does not set policies or procedures for the ARB. The ARB is responsible for the development of such policies or procedures within the guidelines of law.

### Board Policies Regarding the Chief Appraiser

#### Selection of the Chief Appraiser

The Board in the event of a vacancy of the Office of the Chief Appraiser shall take action to secure an interim Chief Appraiser to administer the District during the replacement process.

The Board may at its pleasure decide to advertise a vacancy for this office in any manner it chooses or may hire certain consultants with expertise in procurement of qualified professionals for consideration.

The selection process shall give weight to any legal requirements or limitations set by law with regard to Chief Appraisers including but not limited to:

- ✓ Designated as a RPA with the Texas Dept. of License and Regulation **(REQUIRED)**
- ✓ Completion of Chief Appraiser's Course as designated by TPTC §5.042
- ✓ Registration as an assessor/collector with the Texas Department of License and Regulation

Selection of the Chief Appraiser shall be by majority vote of members entitled to vote at a legally posted public meeting of the entire Board. Compensation for the Chief Appraiser shall be set at a rate adopted in the annual budget. The Chief Appraiser serves at the pleasure of the Board.

#### Evaluation of the Chief Appraiser

The Board shall annually review and evaluate the performance of the Chief Appraiser using evaluation criteria adopted by the Board. The evaluation process shall begin with Board review and adoption of evaluation criteria. Each Member shall complete said evaluation during a legally posted public meeting. At the meeting, the Board may discuss any evaluation points with the Chief Appraiser and establish any necessary expectations for improvement. The evaluation shall become a permanent record of the Chief Appraiser's personnel file.

#### Removal of the Chief Appraiser

Removal of the Chief Appraiser may only occur by majority vote of the members entitled to vote, at a legally posted public meeting of the entire Board. Failure to receive a majority of votes for the removal of the Chief Appraiser shall be deemed to fail to carry.

#### Suspension of the Chief Appraiser

The Board may suspend the Chief Appraiser with pay by a majority vote of a quorum of voting members at a legally posted public meeting with or without cause. Such suspension

may include any revocation of privileges, restriction of duties or access to the District as the Board specifies in its motion to suspend.

## **Job Description of the Chief Appraiser**

The Chief Appraiser is hired and terminated by the Board. All other employees are the responsibility of the Chief Appraiser to hire and terminate. The Chief Appraiser shall perform all responsibilities set out by statute and provide for a positive environment both in the workplace and in customer service. The Chief Appraiser shall maintain ethical conduct in all proceedings and administer relevant sections of the Texas Constitution, Texas Property Tax Code, Texas Government Code, Texas Occupations Code, Agency Rule and Board Directives in a fair and uniform manner. The Board shall provide the necessary funding and support within budgetary reasons to allow the Chief Appraiser to meet expectations set by the State, the Board and local taxpayers. The Chief Appraiser may have the discretion to delegate duties to District personnel. All educational requirements set by the Texas Department of License and Regulation and the State Comptroller's Property Tax Assistance Division shall be met. The Chief Appraiser shall have authority as defined by the Board and not otherwise established by law to administer the operations of the District. Finally, the Chief Appraiser shall submit a report to the Board at each meeting during the "Chief Appraiser's Report".

## **Procedures for Expenditures and Budgeting**

### **Expenditures - §6.06(f)**

All budget expenditures shall be made by check utilizing a two signature approval system. Each check shall have the signature of the Chief Appraiser and one Board Member. Expenditures shall be within the annual budget set by the Board. All expenditures shall be listed by department and month in check order listing the check number, payee and amount. The list shall be presented to the Board at each meeting for Board approval.

### **Annual Budgets - §6.06**

The Chief Appraiser shall develop and present preliminary budgets to the Board on or before June 15<sup>th</sup>. The Board may at its discretion hold budget workshops or provide any other advice or expectation to the Chief Appraiser to assist in the development of the preliminary budgets. Following the submission of the preliminary budgets, the Board shall review all items including salaries and benefits, make any alterations or additions to the budgets and by majority vote approve the budgets by August 1<sup>st</sup> but no later than August 15<sup>th</sup>.

The approved budgets containing all items required by TPTC §6.06 shall be transmitted by the Chief Appraiser to the participating jurisdictions within four days of approval. The transmittal shall include two copies of the budgets with a notification that the jurisdiction must maintain a copy for public inspection as provided by §6.06(a) in its main administrative office.

At least 10 days prior to the meeting to adopt the budgets, the Chief Appraiser shall deliver a notice of hearing to each presiding officer of each participating jurisdiction as required by TPTC §6.06(b). At that same time, the Chief Appraiser shall place a newspaper advertisement regarding the public hearing on the budgets in accordance with §6.062. The advertisement shall contain all items specified in that statute.

No later than September 15<sup>th</sup>, the Board shall hold a public hearing on the budget to receive any input from taxpayers or taxing authorities prior to final adoption of the budget. The adopted budget shall be transmitted to the various taxing authorities within four days following adoption.

### **Disapproval of Annual Budgets - §6.06(b)**

Within 30 days of transmitting the budgets to the various jurisdictions, the jurisdictions may by resolution veto the budget(s). If the governing bodies of a majority of participating jurisdictions adopt resolutions disapproving the budget(s), the budget(s) shall not take effect.

Resolutions disapproving adopted budget(s) should be filed with the Board Secretary within the 30 day time period. The Board Secretary shall account for all resolutions timely filed and within 5 days of the filing deadline notify the Board, Chief Appraiser and all participating jurisdictions concerning the number of resolutions filed. If the Board finds a majority of resolutions it must then begin procedures to adopt a new budget within 30 days.

### **Amendment of Budgets - §6.06(c)**

Budgets may be amended by the Board. The Board has taken the position that amendments to the budget which increase the liability of a taxing authority shall be communicated to the taxing authorities pursuant to §6.06(c).

### **Disposition of Unexpended Funds - §6.06(j)**

Unexpended budget income shall be either allocated to the following year's budget to reduce jurisdiction allocation, placed in reserve for capital expenditures, or both.

## **Conflict of Interest of Directors, Chief Appraiser and Vendors**

### **Requisite Law**

Chapter 176 of the Local Government Code provides restrictions and disclosures upon elected or appointed officials and their relationships with governing agencies. Often times, these officials may be in conflict or potential conflict with law regarding contracts with or services provided to jurisdictions including the District. Additionally, TPTC §6.035 & 6.036 provide for restrictions on Directors, Chief Appraisers and certain relatives from doing business with or having interest in contracts or who work with firms who have contracts with the District or participating taxing authorities.

## **Disclosure and Review**

Disclosure forms should be completed if a Chief Appraiser's or Director's relationship falls under Chapter 176 and filed according to law. The Texas Ethics Commission is the controlling agency for such forms. The requisite forms may be found in the appendix to this Policy.

If the Board finds or has reason to believe that another Director or the Chief Appraiser may be in conflict with these statutes, it shall investigate the matter in open session. If the investigation confirms a conflict, the Official in question shall take appropriate steps defined by law to remediate the issue. The Board shall consult with counsel during the dispatch of such proceedings to assure compliance with all applicable law.

## **Disclosure Affidavits**

At the first meeting of every even numbered year, all Directors and the Chief Appraiser shall complete and sign Form CCAD001 found in the attached appendix. The form shall be retained with the records of the District. The Directors and Chief Appraiser shall complete this form and Form CIS if applicable.

## **Disclosure of Conflicts for Vendors**

Forms CCAD002 & CIQ in the attached appendix should be completed for all independent vendors doing business with the District. These forms should be retained with the records of the District.

## **Interactions with the Media**

### **Authorized Media Liaison**

Press releases and media contact concerning District issues shall be restricted to the Chief Appraiser or Chairperson of the Board unless the Board by majority vote take action to designate another person to represent the District. The Board may from time to time authorize joint press releases as it desires.

## **Amendment of the Board of Directors Policy Manual**

### **Amendment Process**

The rules and procedures established by this Policy may be amended, altered or repealed by either of the two following methods:

1. Majority vote of the entire Board at a legally posted public meeting; or
2. Majority vote of a quorum of members at a legally posted public meeting provided:
  - a. The proposed amendment was placed for discussion on the agenda of a public meeting of the Board; and
  - b. The proposed amendment was placed for possible approval on an agenda of a subsequent public meeting of the Board at least 15 days following the action described in 2(a).

Furthermore, any provision of the Policy found to be in conflict with Federal Law, State Law or Agency Rule shall be invalid and should be conformed by this amendment process.

## **Appendices to this Manual**

- A. Form CIS – Local Government Officer Conflicts Disclosure Statement
- B. Form CIQ – Conflict of Interest Questionnaire for Vendors
- C. Form CCAD001 – CCAD Appointed/Elected Officials Disclosure
- D. Form CCAD002 – CCAD Vendor Disclosure

# LOCAL GOVERNMENT OFFICER CONFLICTS DISCLOSURE STATEMENT

**FORM CIS**

(Instructions for completing and filing this form are provided on the next page.)

<p><b>This questionnaire reflects changes made to the law by H.B. 1491, 80th Leg., Regular Session.</b></p> <p>This is the notice to the appropriate local governmental entity that the following local government officer has become aware of facts that require the officer to file this statement in accordance with Chapter 176, Local Government Code.</p>	<b>OFFICE USE ONLY</b>
<p><b>1 Name of Local Government Officer</b></p> 	<p>Date Received</p>  
<p><b>2 Office Held</b></p> 	
<p><b>3 Name of person described by Sections 176.002(a) and 176.003(a), Local Government Code</b></p> 	
<p><b>4 Description of the nature and extent of employment or other business relationship with person named in item 3</b></p> 	
<p><b>5 List gifts accepted by the local government officer and any family member, excluding gifts described by Section 176.003(a-1), if aggregate value of the gifts accepted from person named in item 3 exceed \$250 during the 12-month period described by Section 176.003(a)(2)(B)</b></p> <p>Date Gift Accepted _____ Description of Gift _____</p> <p>Date Gift Accepted _____ Description of Gift _____</p> <p>Date Gift Accepted _____ Description of Gift _____</p> <p style="text-align: center;">(attach additional forms as necessary)</p>	
<p><b>6 AFFIDAVIT</b></p> <p style="text-align: center;">I swear under penalty of perjury that the above statement is true and correct. I acknowledge that the disclosure applies to a family member (as defined by Section 176.001(2), Local Government Code) of this local government officer. I also acknowledge that this statement covers the 12-month period described by Section 176.003(a), Local Government Code.</p> <p style="text-align: center;">_____</p> <p style="text-align: center;">Signature of Local Government Officer</p> <p>AFFIX NOTARY STAMP / SEAL ABOVE</p> <p>Sworn to and subscribed before me, by the said _____, this the _____ day of _____, 20 _____, to certify which, witness my hand and seal of office.</p> <p>_____ Signature of officer administering oath      Printed name of officer administering oath      Title of officer administering oath</p>	

## LOCAL GOVERNMENT OFFICER CONFLICTS DISCLOSURE STATEMENT

Section 176.003 of the Local Government Code requires certain local government officers to file this form. A "local government officer" is defined as a member of the governing body of a local governmental entity; a director, superintendent, administrator, president, or other person designated as the executive officer of the local governmental entity; or an employee of a local governmental entity with respect to whom the local governmental entity has, in accordance with Section 176.005, extended the requirements of Sections 176.003 and 176.004. This form is required to be filed with the records administrator of the local governmental entity not later than 5 p.m. on the seventh business day after the date on which the officer becomes aware of the facts that require the filing of this statement.

A local government officer commits an offense if the officer knowingly violates Section 176.003, Local Government Code. An offense under this section is a Class C misdemeanor.

Please refer to chapter 176 of the Local Government Code for detailed information regarding the requirement to file this form.

### INSTRUCTIONS FOR COMPLETING THIS FORM

*The following numbers correspond to the numbered boxes on the other side.*

- 1. Name of Local Government Officer.** Enter the name of the local government officer filing this statement.
- 2. Office Held.** Enter the name of the office held by the local government officer filing this statement.
- 3. Name of person described by Sections 176.002(a) and 176.003(a), Local Government Code.** Enter the name of the person described by Section 176.002, Local Government Code with whom the officer has an employment or other business relationship as described by Section 176.003(a), Local Government Code.
- 4. Description of the nature and extent of employment or business relationship with person named in item 3.** Describe the nature and extent of the employment or other business relationship with the person in item 3 as described by Section 176.003(a), Local Government Code.
- 5. List gifts accepted, excluding gifts described by Section 176.003(a-1), if aggregate value of the gifts accepted from person named in item 3 exceed \$250.** List gifts accepted during the 12-month period (described by Section 176.003(a), Local Government Code) by the local government officer or family member of the officer, excluding gifts described by Section 176.003(a-1), from the person named in item 3 that in the aggregate exceed \$250 in value.
- 6. Affidavit.** Signature of local government officer.

# CONFLICT OF INTEREST QUESTIONNAIRE

## FORM CIQ

For vendor or other person doing business with local governmental entity

This questionnaire reflects changes made to the law by H.B. 1491, 80th Leg., Regular Session.

This questionnaire is being filed in accordance with Chapter 176, Local Government Code by a person who has a business relationship as defined by Section 176.001(1-a) with a local governmental entity and the person meets requirements under Section 176.006(a).

By law this questionnaire must be filed with the records administrator of the local governmental entity not later than the 7th business day after the date the person becomes aware of facts that require the statement to be filed. See Section 176.006, Local Government Code.

A person commits an offense if the person knowingly violates Section 176.006, Local Government Code. An offense under this section is a Class C misdemeanor.

### OFFICE USE ONLY

Date Received

**1** Name of person who has a business relationship with local governmental entity.

**2**  Check this box if you are filing an update to a previously filed questionnaire.

(The law requires that you file an updated completed questionnaire with the appropriate filing authority not later than the 7th business day after the date the originally filed questionnaire becomes incomplete or inaccurate.)

**3** Name of local government officer with whom filer has employment or business relationship.

\_\_\_\_\_  
Name of Officer

This section (item 3 including subparts A, B, C & D) must be completed for each officer with whom the filer has an employment or other business relationship as defined by Section 176.001(1-a), Local Government Code. Attach additional pages to this Form CIQ as necessary.

A. Is the local government officer named in this section receiving or likely to receive taxable income, other than investment income, from the filer of the questionnaire?

Yes       No

B. Is the filer of the questionnaire receiving or likely to receive taxable income, other than investment income, from or at the direction of the local government officer named in this section AND the taxable income is not received from the local governmental entity?

Yes       No

C. Is the filer of this questionnaire employed by a corporation or other business entity with respect to which the local government officer serves as an officer or director, or holds an ownership of 10 percent or more?

Yes       No

D. Describe each employment or business relationship with the local government officer named in this section.

**4**

\_\_\_\_\_  
Signature of person doing business with the governmental entity

\_\_\_\_\_  
Date



**CHEROKEE COUNTY APPRAISAL DISTRICT**

**Appointed/Elected Officials Disclosure Form**

I am aware that the Property Tax Code prohibits the following transactions:

An individual is ineligible to serve on the Board of Directors or Appraisal Review Board if related within the second degree by consanguinity (parent, child, grandparent, grandchild, or sibling) or affinity (spouse's parent, child, grandparent, grandchild, or sibling) to an individual who is engaged in the business of appraising property for compensation for use in proceedings under the Property Tax Code in the District.

An appraisal district may not enter into a contract with a member of the Board of Directors or Appraisal Review Board of the district or with a business entity in which a member has a substantial interest. An individual has a substantial interest in a business entity if the combined ownership of the individual and the individual's spouse is at least 10% of the voting stock or shares of the business entity; or the individual or the individual's spouse is a partner, or officer of the business entity.

A taxing unit may not enter into a contract relating to the performance of an activity governed by the Property Tax Code with a member of the Board of Directors or Appraisal Review Board of an appraisal district or with a business entity in which a member has a substantial interest.

An appraisal district may not employ any individual related to a member of the Board of Directors within the second degree by affinity or within the third degree by consanguinity.

An appraisal district may not employ or contract with an individual or spouse of an individual who is related to the chief appraiser within the first degree by consanguinity or affinity.

I am aware that provisions in the Government Code Chapter 573 prohibit a chief appraiser from hiring or any member of the Board of Directors from voting on the appointment of a person related to the chief appraiser or any board member within the within the third degree by consanguinity (parent, child, grandparent, grandchild, sibling, aunt, uncle, niece, nephew, great grandparent or great grandchild) or within the second degree by affinity.

Furthermore, no person described in Chapter 176 of the Texas Local Government Code who has entered into or seeks to enter into a contract with the District or is an agent of such a person has an employment or other business relationship with me or a family member (spouse, parent, child or spouse's parent or child) that results in my receipt or family member's receipt of taxable income, other than investment income, that exceeds \$2,500, except for food, lodging, transportation, or entertainment accepted as a guest during the 12-month period preceding the date that I became aware that the District has executed a contract or has considered the execution of a contract with such a vendor, except as stated on the attached disclosure form.

Furthermore, no person described in Chapter 176 of the Texas Local Government Code who has entered into or seeks to enter into a contract with the District has given me or a family member one or more gifts that have an aggregate value of more than \$250, except for gifts from a family member, in the 12-month period preceding the date that I became aware that the District has executed a contract or has considered the execution of a contract with such a vendor, except as stated on the attached disclosure form.

---

Name

---

Title

---

Date

---

---

**CHEROKEE COUNTY APPRAISAL DISTRICT**

**Vendor Disclosure Form**

I am aware of certain requirements in Texas Local Government Code Chapter 176 relating to business relationships between companies or individuals doing business with officers or directors of local governments or their family members. I make the following statement.

During the 12 months preceding this statement, neither my company nor I have had, and currently do not have, an employment or other business relationship with a local government officer, as that term is defined in Texas Local Government Code Chapter 176, of the Cherokee County Appraisal District, or with a family member (spouse, parent, child or spouse's parent or child) of such a local government officer that results in the local government officer's or family member's receipt of taxable income that exceeds \$2,500, other than investment income, except for food, lodging, transportation, or entertainment accepted as a guest, except as stated on the attached disclosure form.

Furthermore, during the 12 months preceding this statement, neither my company nor I have given one or more gifts to such a local government officer or family member that have an aggregate value of more than \$250, except as stated on the attached disclosure form.

\_\_\_\_\_  
Name

\_\_\_\_\_  
Company

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date