# HENDERSON COUNTY APPRAISAL DISTRICT

# BOARD OF DIRECTORS
# OPERATING POLICIES

APPROVED BY:

Henderson County Appraisal District
Board of Directors
August 21, 1989

EFFECTIVE DATE:

September 1, 1989
Revised: January 2010
Revised: January 2010
Revised: February 2019
Revised: March 2022
Revised: February 2025
Revised: February 2026

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## OPENING STATEMENT

The Henderson County Appraisal District is a political subdivision of the State of Texas, created pursuant to Subchapter A of the Texas Property Tax Code. The District's primary responsibility is the development of an appraisal roll for use by taxing units in imposing ad valorem taxes on property in the District. The Appraisal District's boundaries are the same as the boundaries of Henderson County.

The costs of District operations are allocated to the various taxing units participating in the District, based upon their relative tax levy. A unit which levies five percent of the total of taxes levied by all units is allocated five percent of the Appraisal District's budgeted costs. Payments are due before the first day of each calendar quarter and late payments are assessed penalty and interest.

A majority of the taxing units entitled to vote in the selection of the Board of Directors have the authority to veto the Appraisal District's budget and any other action of the Board of Directors.

## BOARD OF DIRECTORS

Pursuant to Texas Tax Code Section 6.0301, the Henderson County Appraisal District is governed by a board of nine directors. Five directors are appointed by the taxing units that participate in the district in the manner prescribed below. Three directors are elected by majority vote at the general election for state and county officers by the voters of the county in which the district is established. The county assessor-collector serves as an ex officio director.

ELIGIBILITY

To be eligible to serve on the board of directors, an individual other than the county assessor-collector must be a resident of the district and must have resided in the district for at least two years immediately preceding the date the individual takes office. An individual who is otherwise eligible to serve on the board is not ineligible because of membership on the governing body of a taxing unit. An employee of a taxing unit that participates in the district is not eligible to serve on the board unless the individual is also a member of the governing body or an elected official of a taxing unit that participates in the district.

TERM

Members of the board of directors appointed by the taxing units participating in the district serve staggered four-year terms beginning on January 1 of every other even-numbered year. Elected members of the board of directors serve staggered four-year terms beginning on January 1 of every other odd-numbered year.

SELECTION OF APPOINTED MEMBERS

Appointed members of the Board are selected by taxing units participating in the District. The selection process is based upon Section 6.03 of the Texas Tax Code. Certain taxing units — incorporated cities/towns, school districts, junior colleges and eligible conservation and reclamation districts — select five appointed Members of the Board in the fall of each odd-numbered year. The voting entitlement of a taxing unit is determined by a taxing unit's share of the total dollar amount of property taxes imposed in the appraisal district.

### A. Submission of Nominees

Before **October 1** of each odd-numbered year, the chief appraiser will deliver notice of each taxing unit's (other than conservation and reclamation districts) voting entitlement. Each taxing unit (other than a conservation and reclamation district) that is entitled to vote may submit to the chief appraiser one nominee for each position to be filled before **October 15**.

## B. Ballot Procedures

Before **October 30**, the chief appraiser will prepare a ballot with candidates whose names were timely submitted, including the nominee of conservation and reclamation districts, if applicable. **Each taxing unit entitled to vote must determine its vote by resolution and submit it to the chief appraiser before December 15.** The five candidates who receive the largest cumulative vote totals become the Board of Directors. The chief appraiser announces the new directors before December 31. Ties must be resolved by the chief appraiser by any method of chance.

## C. Eligible Conservation and Reclamation Districts

**For eligible conservation and reclamation districts**, the chief appraiser also must calculate the number of votes that an eligible conservation and reclamation district is entitled to and must deliver before July 1 of each odd-numbered year, a written notice to the district of its voting entitlement and right to nominate one candidate for director. All eligible conservation and reclamation districts must submit the name of the district's nominee to the chief appraiser before July 15 of each odd-numbered year. Before August 1, the chief appraiser must prepare a nominating ballot listing all the nominees of conservation and reclamation districts and deliver a ballot to the presiding officer of the board of directors of each district. The board of directors of each district must submit its vote for the nominee of conservation and reclamation districts before August 15. The winning nominee of the conservation and reclamation districts in the appraisal district becomes a nominee for appraisal district director.

SELECTION OF ELECTIVE MEMBERS

Three members of the board of directors are elected by a majority vote at the general election for state and county officers by the voters of Henderson County. Elective members shall serve staggered four-year terms. After the initial election in May 2024, elective directors will be elected beginning with the general election conducted in November 2026.

VACANCIES ON THE BOARD

If a vacancy occurs in an **appointive position** on the board of directors, each taxing unit that is entitled to vote under Section 6.03 may nominate by resolution a candidate to fill the vacancy. The taxing unit shall submit the name of its nominee to the chief appraiser within 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 days a list of the nominees. The board of directors shall appoint by majority vote of its members one of the nominees to fill the vacancy.

If a vacancy occurs in an **elective position** on the board of directors, the board of directors shall appoint by majority vote of its members a person to fill the vacancy. A person appointed to fill a vacancy in an elective position must have the qualifications required of a director elected at a general election.

## RECALL OF APPOINTED DIRECTOR

The governing body of a taxing unit may call for the recall of an appointed member of the board of directors for whom the taxing unit cast any of its votes in the appointment of the board in the manner provided by Texas Tax Code Section 6.033.

## OFFICERS OF THE BOARD

The officers of the Board shall consist of a Chairman, Vice-Chairman and Secretary who shall be selected by majority vote at the regular 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.
- Performing 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 include:

- Presiding at Board meetings in the absence of the Chairman.
- Perform all legal duties required of the Chairman by statute and functions as designated by the Board.

The duties of the Secretary shall include:

- Presiding at Board meetings in the absence of the Chairman and Vice-Chairman.
- Along with the Chairman, signing all legal instruments requiring Board signature.
- Performing legal duties as required by statute and functions as designated by the Board.

## COMPENSATION

Members of the Board may not receive compensation for service on the Board, but are entitled to reimbursement for actual and necessary expenses incurred in the performance of their duties as provided by the budget adopted by the Board.

## MEETINGS

All meetings of the Board shall be held in the Board Room of the District's facility located at 1751 Enterprise Street, Athens, Texas, unless a different location is designated by 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 Board shall meet once each quarter or at the call of the Chairman. Special meetings or emergency meetings may be called by the Chairman, Vice-Chairman or Secretary upon request of a majority of members of the Board.

Notices of Meeting shall be posted as required by law, and the Chief Appraiser shall be responsible for posting notices of all meetings of the Board. 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 the transaction of business.

Meetings shall be conducted in conformity to Robert's 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.

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 twenty-four (24) hours before the time of the next regular meeting.

The minutes of the preceding meeting shall be approved by the Board as the first order of business and signed by the Chairman and the Secretary.

The official minutes shall be bound and kept by the Chief Appraiser in the offices of the Appraisal District. If the Secretary is not present at a meeting of the Board, the presiding officer shall designate another member to be responsible for keeping the minutes of that meeting. The actual recording and transcription of the proceedings of any meeting may be delegated to District staff.

## CITIZEN PARTICIPATION

The Board shall solicit the advice and counsel of citizens. All citizens' communications to the Board shall be addressed to the Board as a whole.

The agenda for the order of business for all regular meetings shall include an item to allow open forum for receipt of citizens' input. Citizens will not be permitted to enter into discussion or debate as other agenda items are being considered by the Board.

AUTHORITY OF THE BOARD

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 have the authority only when acting as a Board legally in session. The Board shall not be bound in any way by any statement or action on the part of any individual member except when such statement or action is in pursuance of specific instructions of the Board.

The Board may establish committees as needed to carry out its responsibilities. Majority vote of members present will be required to establish a committee. The Chairman shall appoint committee members.

Committees will include, but not be limited to, budget, appraisal review board, employee benefits and facilities. Committee members will normally be appointed each year as soon as possible after the selection of the Chairman and other Officers of the Board. A member will serve until a successor is named. Except as provided in these guidelines, each committee shall establish its own written operating procedures, subject to approval by the Board of Directors. 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 include:

1. Establishment of an appraisal office (Section 6.05)

   The Administrative Offices of the District shall be located at 1751 Enterprise Street, Athens, Texas. The Board may authorize branch offices as necessary to perform its duties and serve the public

   Office hours for the District shall be 8:00 a.m. to 5:00 p.m., Monday through Friday, unless the day is designated a holiday. The Board shall annually designate a holiday schedule.

   The Facilities Committee, if appointed, shall meet as necessary to review office space requirements, computer facility requirements, major plant modifications and other requirements related to the establishment and maintenance of the Appraisal District office.

2. Appointment of Chief Appraiser (Section 6.05)

   The Board shall appoint a Chief Appraiser who will serve at the pleasure of the Board. The Board shall provide for an annual performance evaluation of the Chief Appraiser in December. The Chief Appraiser must be an active Registered Professional Appraiser (RPA) at the time of appointment.

Upon a vacancy of the Chief Appraiser, the Board will begin the process of replacement as follows:

- An interim chief appraiser will be appointed.
- The Board may appoint a search committee consisting of the Chairman and two Board members.
- The committee will develop an advertisement reflecting minimum qualifications and expectations.
- The committee will develop a timetable to accept resumes, interview and select a candidate.
- The committee will have the advertisement published with the Texas Association of Appraisal Districts, Texas Association of Assessing Officers and any other publications deemed appropriate.
- The committee will determine the candidates to interview based on their qualifications.
- The full Board will interview the recommended candidates. At the conclusion of the first round of interviews, the Board will determine the number of candidates most qualified. Additional interviews, background and reference checks will be conducted.
- The Board will vote on the candidates to finalize their selection.
- The Board chairman will negotiate the contract with the selected individual.

The following are primary qualifications the Board will review during the selection of a chief appraiser:

**Skills**

- Work productively, both independently and in cooperation with staff and the general public
- Build, maintain and effectively direct and lead a productive team of employees
- Communicate successfully, both verbally (must have strong public speaking and presentation skills) and in writing

**Knowledge**

- Advanced management techniques and methods
- Principles, practices, and value approaches applicable to property appraisal techniques
- Mass Appraisal

3. Approval of Budget (Section 6.06)

The Board shall consider and adopt an annual budget by September 15 of each year. The budget may not be adopted until written notice is given to the taxing units and the public; and the Board has conducted a public hearing on the proposed budget.

Each year prior to budget preparation, the budget committee, if appointed, shall develop general guidelines and philosophies for the budget. These guidelines will be

reviewed and approved by the Board of Directors and given to the Chief Appraiser. Such guidelines may include:

a. Merit raise percentages (if any)
b. General salary increase or decrease percentages (if any)
c. Salary for the Chief Appraiser
d. Percentage increase or decrease of the budget total from prior years
e. Specific line item increases or decreases from prior years
f. any other instructions as deemed necessary for preparing a realistic budget in a timely and efficient manner.

The Chief Appraiser shall prepare the budget and schedule a workshop, if needed, with the budget committee/full Board to review the preliminary budget. The preliminary budget will then be presented to the Board of Directors for review and approval before being released to the taxing units. This proposed budget will be sent to all taxing units asking for their input and/or suggestions for changes. Based upon changes to the proposed budget as approved by the Board of Directors, the Chief Appraiser shall prepare the budget and present it for final Board approval prior to September 15 as required by statute.

Once the budget is approved and implemented, changes from one account to another require Board approval. Total budget expenditure overruns, regardless of amount, require Board approval.

4. Annual Financial Audit (Section 6.063)

The Board shall contract for an annual audit by an independent certified public accountant. Sufficient copies of the audit report shall be available for inspection by presiding officers of the County, cities, schools and special taxing units participating in the District.

5. Designation of Depository (Section 6.09)

The Board shall solicit bids for the District depository at least once every two (2) years and shall designate the institution(s) that offer the most favorable terms and conditions for the handling of District funds. Funds must be secured in the manner provided by law for County funds.

6. Appraisal Contracts (Section 25.01)

The Board shall annually review and approve or ratify contracts between the Appraisal District and private appraisal firms that perform appraisal services for the District.

7. Periodic Re-Appraisal (Section 6.05)

To ensure adherence with generally accepted appraisal practices, the Board of Directors will develop, biennially, a written plan for the periodic re-appraisal 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 September 15, 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 will 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.

8. Appoint Agricultural Advisory Board (Section 6.12)

The Chief Appraiser, with the advice and consent of the Board of Directors, shall appoint an Agricultural Advisory Board composed of three (3) or more members as determined by the Board.

Members of the Agricultural Advisory Board shall serve staggered terms of two (2) years and will meet at the call of the Chief Appraiser at least once a year.

9. Conflicts Disclosure

Each member of the Board of Directors shall disclose any conflicts pursuant to the requirement of TEX. LOC. GOV'T CODE 176.003 if such is appropriate. A member of the Board of Directors shall file such an affidavit if the Board of Directors is considering entering a contract with a person with whom that member has an employment or other business relationship or a family member of the Board member has such a relationship resulting in taxable income of $2,500.00 or more during the previous twelve-month period. The Board member shall also file such a disclosure if the person or entity seeking a contract with the District has given one or more gifts to that Board member or family member of the Board member aggregating more than $250.00 in the preceding twelve-month period. Such disclosure shall be filed with the Secretary of the Board not later than the second business day on which the member becomes aware of the potential conflict. The Disclosure Statement shall comply with the provisions of TEX.LOC. GOV'T CODE 176.004.

The requirements of this section shall also apply to the Chief Appraiser.

The names of the Board of Directors members shall be posted on the District's web site in an accessible form for all vendors. Furthermore, all Disclosure Statements shall similarly be made available on the District's web site.

10. Purchasing Authority

The appraisal district is subject to the purchasing and contracting authority as stated in Chapter 252 of the Texas Local Government Code.

Before the District may enter into a contract that requires an expenditure of more than $100,000 the District must first comply with the competitive sealed bidding requirements as prescribed by Chapter 252 of the Local Government Code. In addition, the District must use the reverse auction procedure, as defined by Section 2155.062(d),

Government Code for purchasing; or comply with a method described by Chapter 252, Local Government Code.

The District may use the competitive sealed proposal procedure for high technology procurements and for the purchase of insurance.

The Board of Directors shall approve all contracts to which the District is a party, assuming the contract is for an expenditure of $5,000.00 or greater or is not for a budgeted expenditure. The Board of Directors shall approve settlement of lawsuits involving value reductions of $50,000,000.00 or greater.

11. Appointment of Appraisal Review Board Members (Section 6.41)

The Board of Directors, acting as an appointing authority, must make appointments to the Appraisal Review Board by majority vote, with at least two members of the majority being elected members of the Board of Directors.

12. Other Statutory Duties

The Board shall perform other specific duties imposed by statutes.

In addition to specific statutory duties the Board shall:

a. Provide for the establishment of an employee benefits committee, if needed, composed of Board and staff members to review and evaluate employee benefits and to administer the District's savings plan.
b. Require and evaluate reports of the Chief Appraiser concerning the operations and financial status of the Appraisal District.
c. Require the development and adoption of a personnel policy manual for the Appraisal District.
d. Assist in presenting to the public the needs and progress of the Appraisal District.
e. Consider and act on policies for the Appraisal District. Such policies may be initiated by the Chief Appraiser or by members of the Board or by the general public. Any policy change proposed by the general public shall be submitted to the Chief Appraiser for his/her consideration and recommendation.
f. Select District legal counsel and authorize compensation from the District budget.
g. Approve all contracts as required by law.
h. Perform other duties as required to govern the Appraisal District as permitted by law.

## INVESTMENT POLICY AND PROCEDURE

STATUTORY AUTHORITY

The Public Funds Investment Act found in Chapter 2256 of the Texas Government Code (The Act) directs local governments to adopt written investment policies regarding the investment of their funds and funds under their control. The following policies and procedures are adopted in compliance with The Act.

APPLICABILITY

This investment policy applies to all financial assets of all funds of the District at the present time and any funds to be created in the future and any other funds held in custody between the District and any depository bank and/or fiduciary.

INVESTMENT OBJECTIVES AND PRIORITIES

A. Objectives

The primary objective of the District is to insure the safety of principal of all operating funds and to avoid speculative investing. The secondary objective of the District is to strive to maintain adequate liquidity, through scheduled maturity of investments, to cover the cash needs of the Appraisal District consistent with the objectives of this policy. This policy specifically excludes pension funds that are managed under contract with a licensed fiduciary.

B. Strategy

The District's investment objectives for each fund under its control are as follows, in order of importance.

1. understanding of the suitability of the investment to the District's financial requirements;
2. preservation and safety of principal;
3. liquidity;
4. market ability of the investment if the need arises to liquidate the investment before maturity;
5. diversification of the investment portfolio, and
6. yield

C. Rate of Return on Investments

It will be the objective of the District to earn the maximum rate of return allowed on its investments within the policies imposed by its safety and liquidity objectives and State and Federal Law governing investment of public funds.

INVESTMENT RESPONSIBILITY AND CONTROL

A. Delegation of Investment Authority

In accordance with (2256.005 (f)) of the Public Funds Investment Act, the District's Chief Appraiser, Bill Jackson, is designated as the Investment Officer of the Henderson County Appraisal District, and may invest the District funds that are not immediately required to pay obligations of the District. The Chief Appraiser shall serve as the Investment Officer until his appointment is rescinded by the District's Board of Directors or until his employment with the District ends, whichever comes first.

B. Quality and Capability of Investment Officer

It is the District's policy to provide periodic training in investments for the Investment Officer through courses and seminars offered by professional organizations and associations in order to ensure the quality and capability of the District's Investment Officer in making investment decisions in compliance with (2256.008) of the Public Funds Investment Act.

C. Prudence and Ethical Standards

The District implements the "prudent person rule" when managing the portfolios within the applicable legal and policy constraints. The prudent person rule is restated as follows:

"Investments must be made with the judgment and care, under prevailing circumstances, which persons of prudence, discretion, and intelligence would exercise in the management of their own affairs for investment, not for speculation, considering
the probable safety of their capital as well as the probable income to be derived."

Investment of funds shall be governed by the following investment objectives, in order of priority:

1. preservation and safety of principal;
2. liquidity, and;
3. yield.

In determining whether an investment officer has exercised prudence with respect to an investment decision, the determination shall be made taking into consideration:

1. the investment of all funds, or funds under the District's control, which the office had responsibility rather than a consideration as to the prudence of a single investment, and;
2. whether the investment decision was consistent with the written investment policy of the District.

D. Liability of Investment Officer

The Investment Officer is not responsible for any loss of the District funds through the failure or negligence of the Appraisal District's depository bank. This section does not release the Investment Officer from responsibility for a loss resulting from the official misconduct or negligence of the Investment Officer, including misappropriation of the funds, or from responsibility for funds until a depository is selected and the funds are deposited.

E. Accounting and Audit Control

In conjunction with its annual financial audit, the District shall perform a compliance audit of management controls on investments and adherence to the District's established investment policies. The Investment Officer shall cooperate with and assist the auditor in the performance of such auditors.

## INVESTMENT REPORTING

The Investment Officer shall, quarterly, present to the Board of Directors a written report of investment transactions for all funds covered by this policy. The report shall:

1. describe, in detail, the investment position of the District on the date of the report;
2. state the book value and market value of each separately invested asset at the beginning and end of the reporting period by the type of asset and fund type invested;
3. state the maturity date of each separately invested asset that has a maturity date;
4. state the account or fund or which each individual asset was acquired;
5. state the compliance of the investments as they relate to the District's investment strategy and the relevant provisions of The Act;
6. contain any additional information required by The Act, and;
7. be signed by the Investment Officer.

## PERSONS SELLING INVESTMENTS

A written copy of the policy shall be presented to any person seeking to sell to the District an authorized investment. The registered principal of a business organization seeking to sell an authorized investment shall execute a written instrument substantially to the effect that the registered principal has:

1. received and thoroughly reviewed the District's investment policy, and;
2. acknowledged that the organization has implemented reasonable procedures and controls in an effort to preclude imprudent investment activities arising out of investment transactions conducted between the District and the organization.

INVESTMENT INSTITUTIONS

A. Depository Bank

Fully collateralized Time Deposits, Certificates of Deposit, Money Market Accounts and Interest Bearing Checking Accounts shall be placed at the Appraisal District depository bank under a depository contract executed by the District's Board of Directors and in compliance with Texas Property Tax Code (6.09)

B. Brokers/Dealers

The District may invest Appraisal District funds consistent with Federal and State Law and the current bank depository contract. Purchases shall be made with U. G. Government Securities Dealers appearing on the primary Government Securities Dealers list and the Capital Market Division of the depository bank. Dealers must comply with (6©) of this Investment Policy to be selected.

C. Approval of Broker/Dealer

This District's Board of Directors shall review the applications of any broker/dealer/financial institution for compliance with this policy and recommend institutions for approval. To be recommended for approval, a broker/dealer/financial institution must demonstrate possession of the following criteria:

1. Institutional investment experience;
2. Good references from public fund investment officers;
3. Adequate capitalization per the Capital Adequacy Guidelines for Government Securities Dealers;
4. An understanding of this Investment Policy;
5. Regulations by the Securities and Exchange Commission (SEC);
6. Membership in good standing in the National Association of Securities Dealers, Inc., and;
7. Valid Licensure from the State of Texas.

INVESTMENT INSTRUMENTS

The District's Investment Officer shall use any or all of the following authorized investment instruments consistent with governing law and this policy:

A. Bank Investments

1. Fully collateralized Time Deposits;
2. Fully collateralized Certificates of Deposit;
3. Fully collateralized Interest-Bearing Checking Accounts or "Now" Accounts.

## INVESTMENT PROCEDURES

A. Confirmation of Trade

A confirmation of trade will be provided by the broker/dealer to the District for every purchase of an investment security. This trade ticket and confirmation will become a part of the file that is maintained on every investment security.

B. Delivery versus Payment

It will be the policy of the District that all Treasury and Government Agencies' securities shall be purchased using "Delivery vs. Payment" (DVP) method. By so doing, District funds are not released until District has received the securities purchased.

C. Safekeeping Institution

1. All pledged securities by the depository bank shall be held in safekeeping by District or a District account in a third party financial institution, or with a Federal Reserve Bank.

## COLLATERAL AND SAFEKEEPING

A. Collateral or Insurance

The Investment Officer shall insure that all District funds are fully collateralized or insured consistent with Federal and State Law and the current depository contract in one or more of the following manners:

1. FDIC insurance coverage;
2. United States Government Bonds, Notes and Bill, and;
3. Securities of federally sponsored U.S. Agencies and instrumentalities of the United States Government.

B. Safekeeping

Securities pledged as collateral shall be deposited in trust with the Federal Reserve Bank or another disinterested third-party bank under an appropriate legal contract. The amount of such pledge shall be determined by their market value.

C. Collateral Reporting

The Investment Officer shall report to the District Board of Directors his/her evaluation of all collateral compared to all Appraisal District deposits on a quarterly basis. Collateral deficiencies should be identified and immediately corrected through additional collateral deposited or reductions in the volume of deposited funds.

## INVESTMENT POLICY REVIEW AND AMENDMENT

A. Review Procedures

The District's Board of Directors shall review policy and investment strategies, not less than annually, to occur in January or as soon thereafter as practicable.

B. Changes to the Investment Policy

The Investment Officer and the Board of Directors must review the District's Investment Policy annually and may change the policy as needed.

## DISTRICT ADMINISTRATION

The Chief Appraiser is the chief administrator of the Appraisal District.

Appointed by the Board of Directors, the Chief Appraiser serves at the pleasure of the Board and is directly accountable to the Board in the discharge of duties and responsibilities. All other personnel of the District are employed by and accountable to the Chief Appraiser. The Chief Appraiser may delegate authority to his/her employees.

### DUTIES AND RESPONSIBILITIES

The Chief Appraiser coordinates and implements the goals and objective established by Board policy, provisions of the Texas 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. The Chief Appraiser shall:

1. Establish a comprehensive program for conduct of all appraisal activities and keep the Board informed on the progress of appraisal activities.

2. Develop and implement sound administrative procedures for conduct of all District functions.

3. Develop and implement an effective financial management system and provide reports to the Board to allow evaluation of the District's fiscal affairs.

4. Develop and implement an effective internal budget development system and prepare a proposed budget by June 15 of each year.

5. 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.

6. Prepare the agenda for each Board meeting, attend all meetings and provide staff recommendations for all appropriate Board actions.

7. The Chief Appraiser shall recommend to the Board, appropriate legal counsel for matters of representation in business dealings as well as court action. The Chief Appraiser recognizes that special counsel in Austin, Texas, may be necessary for taxing issues, while local counsel may be appropriate for everyday contract issues and business operations. The Chief Appraiser shall be responsible for interviewing appropriate counsel so that a recommendation can be made to the Board for the various types of legal representation that might become necessary.

The selection of legal counsel shall be the responsibility of the Board, with a recommendation to come from the Chief Appraiser. The information the Chief Appraiser shall provide to the Board will include the following: the name of the attorney, the type of practice the firm or attorney enters into, members of the legal firm, past dealings of the Appraisal District with the firm, the name of the attorney who will be responsible for handling the District's legal matters, the fee schedule and charges to be imposed on the District, the accessibility of the attorney in charge, when possible, an estimate on the total legal cost to the District, whether expenses such as telephone calls, travel, facsimile charges, computer time, paralegal cost, etc. are included in the hourly or fixed fee provisions of the contract and such other special inquiries that the Board might request of the Chief Appraiser in interviewing prospective counsel.

The Chief Appraiser will prepare quarterly reports of pending litigation and provide this information to the Board. Likewise, the Chief Appraiser will be responsible for advising the Board when litigation has been initiated against the District and/or Board.

8. Develop and implement a personnel management system for job assignments, evaluations, hiring, staff policy, and personnel-related matters.

9. Employ and compensate professional, clerical, and other personnel as provided by the budget, and in compliance with the District's Salary Administration Policy.

10. Report to the Board prior to May 15 of each year concerning the accuracy of District appraisals and contractor performance.

## APPRAISAL REVIEW BOARD

The Appraisal Review Board is responsible for the local administrative review and approval of appraisal records.

### SELECTION

Beginning in 2024, selection of the ARB members, Chairman, and Secretary is the responsibility of the Board of Directors.

Beginning in 2025, at least two of the Elected Directors must vote in favor of the proposed ARB member is compliance with Section 6.41(d-2-1).

### ELIGIBILITY

To serve on the Appraisal Review Board, an individual must be a resident of the District and must have resided in the District for at least two (2) years. A member of the Board of Directors or an officer or employee of the Property Tax Division, the appraisal office or a taxing unit in ineligible to serve.

### TERMS

Regular members shall serve two (2) year staggered terms and will begin their tenure of service immediately after their appointment by the Board of Directors. Individuals re-appointed must be in compliance with the Texas Property Tax Code as to number of terms allowed to serve.

### COMPENSATION

Appraisal Review Board members shall be compensated as provided by the Appraisal District's budget.

The Chairman of the Appraisal Review Board is entitled to receive compensation not to exceed $225.00 per day, with a minimum payment for any part of a day of service being $112.50.

The Secretary of the Appraisal Review Board is entitled to receive compensation not to exceed $200.00 per day, with the minimum payment for any part of the day of service being $100.00.

An Appraisal Review Board member who runs a boardroom in the capacity of a Board Chair is entitled to receive compensation not to exceed $225.00 per day, with a minimum payment for any part of a day service being $ 112.50.

An Appraisal Review Board member who runs a boardroom in the capacity of a Board Secretary is entitled to receive compensation not to exceed $200.00 per day, with a minimum payment for any part of the day of service being $100.00.

Regular members shall be entitled to receive compensation not to exceed $160.00 per day. The minimum payment for any part of a day of service is $80.00.

## DUTIES AND RESPONSIBILITIES

The Appraisal Review Board is statutorily responsible for the review of the appraisal records and the hearing and determination of taxpayer protests and taxing unit challenges.

The Chief Appraiser shall delegate appraisal office staff to provide clerical assistance to the Appraisal Review Board.

The Board of Directors will appoint annually the Chairman and Secretary of the Appraisal Review Board; the Appraisal Review Board may then elect a Vice-Chairman at the next regular meeting. The Appraisal Review Board is an autonomous body from the Board of Directors and appraisal district staff and shall adopt their own rules of procedure, provided it does not violate the Texas Property Tax Code, laws of the State of Texas or due process of property owners.

## REMOVAL

A member of the ARB may be removed by the Board of Directors in accordance with Section 6.41(f) on the following grounds:

1. Violation of Section 6.412 (Restrictions on Eligibility of Board Members), 6.413 (Interest in Certain Contracts Prohibited), 41.66(f) (Ex-Parte' Communications) or 41.69 (Conflict of Interest); or
2. Good cause relating to the attendance of the members at called meeting of the ARB. Three unexcused absences of the called meetings is grounds for removal; or
3. Evidence of repeated bias or misconduct.

# POLICIES FOR RESOLVING COMPLAINTS

## HENDERSON COUNTY APPRAISAL DISTRICT BOARD OF DIRECTORS

POLICIES FOR RESOLVING COMPLAINTS

1. The Board will consider complaints about itself, the Appraisal District, the Appraisal Review Board or any of the following, if the action which is the subject of the complaint was taken in such person's official capacity:

    a. a member of the Board of Directors;
    b. a member of the Appraisal Review Board;
    c. the Chief Appraiser;
    d. any employee of the Appraisal District; and
    e. any private person or firm who, by contract, performs governmental functions for the Appraisal District.

2. A complaint may be filed with the Board by any of the following persons or entities:

    a. an owner of taxable property in the Appraisal District;
    b. a taxing unit for which the Appraisal District appraises property;
    c. the Appraisal Review Board or any member thereof;
    d. the Chief Appraiser; and
    e. any employee of the Appraisal District.

3. A complaint may be addressed to any matter within the jurisdiction of the Board of Directors or any other matter involving the Appraisal District or the Appraisal Review Board, except that a complaint may not be addressed to any of the grounds for protests before the Appraisal Review Board as set out in Section 41.41 (1 through 7) and Section 41.411 Texas Property Tax Code.

4. A complaint must be filed in writing and addressed to the Chairman of the Board or the Board itself.

5. The Chairman of the Board, at any time, may refer a complaint received since the Board's last regular meeting to the Chief Appraiser for investigation.

6. At each regular meeting, the Board shall request that the Chief Appraiser report on the status of all the pending complaints which have previously been referred to him/her by the Board or by its Chairman. The Board shall take the actions it may deem reasonable and appropriate to resolve a complaint. With respect to each complaint received since its last regular meeting, the Board shall either take some action to resolve the complaint or refer the complaint to the Chief Appraiser for investigation. If such a complaint has already been referred to the Chief Appraiser by the Chairman, the Board shall either take some action to resolve that complaint or ratify the Chairman's decision to refer it to the Chief Appraiser.

7. No employee or official of the Appraisal District or Appraisal Review Board shall be sanctioned or disciplined in any manner by the Board in response to a complaint without being given an opportunity to be heard by the Board at one of its meetings. The Board may also allow the complaining party to appear before it.

8. The Board's deliberations at its meeting, with respect to complaints, shall occur in open session or executive session as authorized by the Texas Open Meetings Act. Article 6252-17 Tex.Rev.Civ.Stats.

9. In response to each complaint referred to him/her by the Board or by the Chairman, the Chief Appraiser shall investigate the validity of the complaint, and after conducting his/her investigation, make his/her recommendation to the Board. He/She shall report to the Board at its meeting on the result of his/her investigation and his/her recommendation.

10. Each employee and official of the Appraisal District shall cooperate fully with an investigation being conducted by the Chief Appraiser.

11. When a complaint is pending, at least once each calendar quarter, the Board shall notify the parties to the complaint (both the complaining party and the party against whom the complaint was filed) in writing of the status of the complaint unless such notice would jeopardize an undercover investigation. The Board shall notify the parties when a complaint is finally resolved. The Chief Appraiser shall prepare proposed notices for consideration by the Board and shall deliver the notices approved by the Board.

# GENERAL POLICY FOR PUBLIC ACCESS

PUBLIC ACCESS TO HCAD BOARD OF DIRECTORS

1. 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. At each regularly scheduled meeting, the Chairman of the Board shall announce that each person wishing to address the Board on such policies, procedures or issues may have five 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.

2. 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 his/her own interpreter, he/she should notify the Chief Appraiser, in writing, at least two business 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 the Chief Appraiser cannot arrange to have an interpreter present, he/she shall inform the Board at the meeting of the request he/she received and the reason he/she was unable to provide an interpreter.

3. If a person has a disability that prevents him/her from entering the Appraisal District's office or the room where the Board's meetings are held, or that otherwise prevents him/her from having access to the Board, he/she should notify the Chief Appraiser in writing at least two business days prior to the meeting and earlier, if possible. The notice should describe the person's disability and how it prevents the person from having access to the Board. Upon receiving such a notice, the Chief Appraiser shall determine whether the person can be given access to the Board (1) by some temporary modification of the Appraisal District's office that is practicable under the circumstances; (2) by means of some other assistance from the employees of the District that is practicable and safe under the circumstances; or (3) by having the Board relocate its meeting to some other room or part of the Appraisal District's office.

   If the person cannot be given access to the Board in such a manner, the Chief Appraiser shall arrange for the person to address the Board by telephone from some other location through the use of a speaker-phone. Under such circumstances, the Chief Appraiser shall inform the Board at the meeting of the reasons why the person was not able to address the Board in person.

4. The written public notices of the Board's meeting shall contain, in English and in Spanish, a brief description of the Board's policy concerning public access to the Board and access by disabled or non-English speaking persons.

ACCESS BY DISABLED PERSONS GENERALLY

The Chief Appraiser shall to the fullest extent practicable make sure that the Appraisal District's office and the conference room, where the Board of Directors holds its meetings, are accessible to persons in wheelchairs and other persons with disabilities that affect their mobility. The measures to be taken by the Chief Appraiser shall include, but need not be limited to, the following:

a. the reservation of at least one parking space for handicapped persons (as close as possible to the entrance to the Appraisal District's office);

b. the installation of necessary ramps inside and outside the Appraisal District's office, and;

c. the installation of railings and other modifications necessary to provide access to the Appraisal District's restrooms.