

**LIBERTY COUNTY CENTRAL APPRAISAL DISTRICT  
POLICY HANDBOOK**

**1984**

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**RE: LEGAL ENTRY AND FUNCTION**

The Board of Directors shall constitute a body corporate and in the Appraisal District may acquire and hold real and personal property, sue and be sued, and receive bequests and donations or other monies or funds coming legally into their hands. The directors should have the exclusive power to manage and govern the Central Appraisal District. Whether real or personal, all rights and titles to the property of the District shall be vested in the directors and their successors in office. The directors shall adopt such rules, regulations, and by-laws, as they deem proper. The descriptive name of the governing body of the Appraisal District shall be:

**BOARD OF DIRECTORS  
LIBERTY COUNTY CENTRAL APPRAISAL DISTRICT  
LIBERTY, TEXAS**

**RE: QUALIFICATIONS OF DIRECTORS**

The Appraisal District is governed by a board of five (5) directors. An Appraisal District director must reside in the Appraisal District for at least two (2) years immediately preceding the date he or she takes office. A person may serve on the governing body of a taxing unit in the Appraisal District (i.e. city councilmen, school board trustee, county commissioner, etc.) and still be eligible to serve as director unless he is also an elected official. Effective September 1, 1989, House Bill 432 prohibits a board member from serving if the member is related within the second degree of consanguinity or affinity to a person who is in the business of appraising property or represents property owners in proceeding in the Appraisal District. A person is also ineligible to serve if he, or a business that he has a substantial interest in, enters into a contract with the Appraisal District or a taxing unit in the District.

An individual is also ineligible to serve on the Board of Directors if the individual owns property on which delinquent taxes have been owed to a taxing unit for more than sixty (60) days after the date the individual knew or should have known of the delinquency unless there is an installment agreement, deferral or abatement in place.

Members of the Board of Directors serve two (2) year terms, beginning on January 1 of even-numbered years.

**RE: APPOINTMENT OF DIRECTORS**

Members of the board are appointed by vote of the governing bodies of the incorporated cities, towns, and school Districts that participate in the District.

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

**RE: UNEXPIRED TERMS**

If a vacancy occurs on the Board of Directors, each taxing unit that is entitled to vote may nominate by resolution adopted by its governing body a candidate to fill the vacancy. The unit shall submit the name of its nominee to the Chief Appraiser within 10 days after notification from the Board of Directors of the existence of the vacancy and the Chief Appraiser shall prepare and deliver to the Board of Directors within the next five (5) days a list of the nominees. The Board of Directors shall elect by majority vote of its members one of its members one of the nominees to fill the vacancy.

**RE: COMPENSATION AND REIMBURSEMENTS**

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.



**RE: ORGANIZATION AND MEETINGS**

A majority of the Appraisal District Board of Directors constitutes a quorum. At its first meeting each calendar year, the board shall elect from its members a chairman, vice-chairman, and secretary.

**RE: REGULAR MEETINGS**

Regular meetings of the board shall be held in the Appraisal District's office, 9:30 a.m. on the fourth Thursday of each month except for the months of November and December when the meetings will be held on the third Thursday due to the Thanksgiving and Christmas Holidays.

Robert's Rules of Order will govern the conduct of all meetings of the board unless Robert's Rules of Order are in conflict with the rules of the board; if so, the rules of the board will prevail. All meetings of the board will be conducted in compliance with the Open Meetings Act, Tex.Rec.Civ.Set.Am.Art.6252-17 (Vernon Suppl. 1986). If requested in a timely manner any director may have an item placed on the agenda for a regular meeting.

**RE: SPECIAL MEETINGS**

Special meetings may be called by the board chairman. All members of the board shall be notified of the called meeting at least twenty-four (24) hours prior to the hour of the meeting.

No business shall be transacted except that for which the meeting has been called, and which has been stated in the call. The call for a special meeting shall designate the place and time of the meeting called, and the nature of the business to be transacted. The written required notice may be waived by unanimous consent of the members.

**RE: EXECUTIVE SESSION**

As conditions warrant, and in conformity with the exceptions set out in the existing open meetings law, the board may recess to an executive session, which shall be open to individuals specified by the board. An executive session may be called by the board chairman.

**RE: PUBLIC ACCESS POLICIES FOR MEETINGS OF APPRAISAL DISTRICT BOARD OF DIRECTORS**

Pursuant to Section 6.04 (d), Texas Tax Code, a reasonable period during the meeting of the Appraisal District Board of Directors shall be provided for public comments on Appraisal District and Appraisal Review Board policies and procedures. The period of time shall be determined at the discretion of the chairman of the Board of Directors at each meeting.

Pursuant to Section 6.04 (e) Texas Tax Code, the following policies are adopted to provide public access to the Board of Directors for purposes of testimony at public meetings concerning Appraisal District and Appraisal Review Board policies and procedures, as well as any matter over which the Board of Directors has responsibility:

1. Proposal or complaint should be presented to the Chief Administrator.
2. Should the person be bringing the proposal or complaint to the Chief Administrator, and after a conference is still dissatisfied, he or she may make request a hearing before the Board of Directors as a whole. In this case, the proposal or complaint shall be presented in writing to the chairman of the board or to the Chief Administrator at least five (5) days prior to the regular board meeting date. Such written request for audience with the board shall include a statement of the nature of the proposal or complaint and a list of the person or persons requesting to be placed on the agenda.
3. The Chief Administrator will transmit copies of all correspondence concerning complaints to members of the Board of Directors. The Board of Directors shall notify the parties to the complaint concerning its status on a quarterly basis until final disposition of the matter.
4. Any non-English speaking person, deaf person, or person who has any physical, mental or development disability desiring to appear before the board must file a written request with the Chief Administrator, who will schedule the person to present testimony at the next regularly scheduled board meeting. The request should indicate any special assistance, or arrangement required, making the presentation to the board possible.
5. The Chief Administrator shall appoint annually at least one bilingual person in the county to serve as an interpreter. An interpreter shall attend any meeting of the Board of Directors or Appraisal Review Board meeting, in which a non-English speaking person is scheduled to testify and shall be paid twenty-five dollars (\$25.00) per hour or shall be paid a per diem amount equal to that paid to members of the Appraisal Review Board, at the discretion of the Chief Appraiser.

6. The Chief Administrator shall appoint annually an interpreter to attend any meeting of the directors or Appraisal Review Board, in which a deaf person is scheduled to testify. The interpreter shall be paid twenty-five dollars (\$25.00) per hour or shall be paid a per diem amount equal to that paid to members of the Appraisal Review Board, at the discretion of the Chief Appraiser.
7. The Chief Administrator shall provide proper arrangements for public forums, to include the correct placement of microphones, sufficient area for wheelchairs and other mobility aides, and any other matter which would assist in improved access to the Board of Directors in a public hearing.
8. Meeting of the Board of Directors for which written notice has been given from persons requiring barrier free access shall be conducted in public buildings with barrier free access where available. If no barrier public buildings are available in the District, the Chief Administrator shall make arrangements for temporary wheelchair ramps to be available, as well as other physical aides for persons with disabilities.

***REVISED 01/2016***

**RE: BUDGET ALLOCATION**

Each taxing unit in the District will pay its share of the District's budget as specified in Section 6.06(d) AND 6.02(f) of the State Property Tax Code. First, the Chief Administrator will calculate each unit's share by dividing the previous year's tax levy of each unit in liberty county by the total tax levy of all taxing units in liberty county. The resulting fraction is multiplied by the total dollar amount of the budget to arrive at the unit's allocation.

Pursuant to Section 6.06(c), Texas Tax Code, each taxing unit will pay its allocation in four equal payments to be made at the end of each calendar quarter. A payment is delinquent if not paid by due date. A delinquent payment incurs a penalty of 5% and accrues interest at an annual rate of 10%. Under 6.06(k), the Board of Directors may waive the penalty and interest on a delinquent payment for good cause. The Board of Directors has established the following guidelines for good cause:

1. Natural
2. Failure of U.S. Postal Service to deliver mail in a timely manner.
3. Unforeseen illness of person or persons responsible for processing payment for taxing units.

When considering the waiver of penalty and interest for good cause, the board may take into consideration the past payment history of the taxing unit.

Pursuant to Section 6.06 (j), Texas Tax Code, if the total amount of budget payments received exceeds the actual expenses for the fiscal year, the Chief Appraiser shall credit the excess amount against each taxing unit's 4<sup>th</sup> quarter payment for the following year.

**RE: FIXED ASSET CAPITALIZATION POLICY**

In conjunction with the adoption of GASB No 34, the District hereby adopts the following policy for the capitalization of new assets:

A capitalized fixed asset is defined as property, such as land, buildings and equipment, with a cost equal to or greater than \$5,000 and a useful life of two or more years. The District will not capitalize an aggregate of purchases unless each individual item is valued at or greater than \$5,000. However, individual assets that cost less than \$5,000 per item will be capitalized in the aggregate as a network (i.e.: telephone network), if the estimated life of the network is more than two years.

Capitalized fixed assets are acquired for use in normal operations and are not for resale. These assets may be subject to depreciation. Assets costing below \$5,000 are expensed; they are not capitalized nor depreciated for financial reporting purposes. A physical inventory will be taken of capitalized assets at least once a year.

**REVISED 05/2019**



**RE: PROTEST BY OFFICERS OR EMPLOYEES**

In an effort to maintain transparency and integrity in the hearing process, all property protests filed by any officer, employee, or board member of the Appraisal District cannot be settled informally and must be determined by the Appraisal Review Board at a formal hearing. Likewise, former officers, employees or board members who appear for protest hearings are prohibited from receiving an informal value adjustment for two (2) years following the date their employment or appointment with the District ends.

*ISSUED 10/04/07*  
*REVISED 05/25/17*

**RE: EX PARTE COMMUNICATIONS**

According to Section 6.15 of the Property Tax Code, a member of Board of Directors or the Chief Appraiser commits an offense if they communicate directly or indirectly on any matter relating to the appraisal of property by the Appraisal District, except in:

- (1) an open meeting of the Appraisal District Board of Directors or another public forum; or
- (2) a closed meeting of the Board of Directors held to consult with the board's attorney about pending litigation, at which the Chief Appraiser presence is necessary for full communication between the board and the board's attorney.

Communications between the Chief Appraiser and the County Tax Assessor-Collector do not violate this section if the communication is made in connection with the certification, correction, or collection of an account.

***ISSUED 10/04/07***  
***REVISED 10/25/08***

**RE: INTERNAL FINANCIAL POLICIES AND PROCEDURES**

**BUDGET**

As prescribed by Section 6.06 of the Property Tax Code, the Chief Appraiser shall annually prepare a proposed budget for the operation of the District for the following tax year and submit copies to each taxing unit before June 15. The board will schedule a public hearing on the proposed budget. The board will complete hearings, make amendments to proposed budget if necessary and adopt a budget before September 15. The board may amend the budget, but the board secretary must deliver a copy of the proposed amendment to each taxing unit 30 days before the date the board acts on the amendment. The board secretary may elect to delegate responsibilities to the Chief Appraiser or an employee of the District. Each year the chairman of the Board of Directors shall appoint a budget committee to assist the Chief Appraiser in developing the District's proposed budget. Please see statement of policy #117.

**FINANCIAL AUDIT**

Each year the Board of Directors shall have prepared an annual audit of the District's financial affairs. The audit report is considered a public record and a copy shall be mailed to presiding officers of each voting taxing unit as prescribed by Section 6.063 of the Property Tax Code. The board shall solicit audit proposals for a two (2) year term.

**DEPOSITORY**

According to Section 6.09 of the Property Tax Code, the Board of Directors shall designate as the district depository the financial institution(s) that offer the most favorable terms and conditions for handling the District's funds. The board shall solicit depository bids for a two-year term. The board may agree to extend an agreement for one additional two-year period. A copy of the District's investment policy (#233) will be included in the depository bid request packet.

**BANK RECONCILIATION AND FINANCIAL REPORTS**

Monthly, the Chief Appraiser, administrative supervisor, or other designee shall receive the bank statements, verify deposits and checks, and prepare bank reconciliation. At each monthly board meeting the Chief Appraiser shall present the bank reconciliation, budget summary and a list of all checks written for review and approval by the board.

**PAYMENT OF BILLS & PAYROLL**

All bills and invoices must be approved by the Chief Appraiser before the preparation of checks. The Chief Appraiser or Deputy Chief Appraiser are authorized to sign both general and payroll fund checks. General fund checks for amounts in excess of two hundred dollars require a second signature of a member of the Board of Directors. In the event the District will make the payment electronically, the Authorization for Electronic Payment Form must bear an authorized signature and a second signature of a member of the Board of Directors. Payroll checks require only one signature. Paydays for the District are twice per month on the 15<sup>th</sup> and the last working day of the month.

*ISSUED*      *03/26/2009*  
*REVISED*     *02/23/2012*  
*REVISED*     *10/25/2012*  
*REVISED*     *01/18/2013*  
*REVISED*     *05/25/2017*

# Authorization of Electronic Payment

Date: \_\_\_\_\_

Amount Due: \_\_\_\_\_

Date Due: \_\_\_\_\_

Company: \_\_\_\_\_

Description: \_\_\_\_\_

Transfer from:

Account Name: Liberty County CAD General Fund

Account Number: 58992141

Per Instructions of: \_\_\_\_\_

Must be an authorized signer on account we are transferring from or be authorized by transfer agreement on file.

Second Signature: \_\_\_\_\_

\*Authorization for Electronic Payment must be attached to bill/invoice.

**ISSUED 05/25/17**

**RE: HIRING CHIEF ADMINISTRATOR**

The following steps shall be followed by the Board of Directors in filling the position of Chief Administrator when vacant:

1. Determine that the position is vacant or the date it will become vacant.
2. Appoint an acting Chief Administrator from current staff.
3. The board will adhere to the District's hiring procedure guidelines.
4. If deemed necessary, advertise the vacancy with:
  - (A) local newspapers and on District's website
  - (B) The Texas Association of Appraisal District (TAAD)
  - (C) With The Texas Association of Assessing Officers
5. Applications should be mailed or delivered to the chairman of the Board of Directors or to the acting Chief Administrator.
6. The Board of Directors will meet to narrow the list of applicants and to set a date for interviews.
7. The board will interview candidates at a posted meeting in executive session.
8. The board will select a Chief Administrator finalist.

**RE: BUDGET COMMITTEE**

Each year the Chief Appraiser shall prepare a proposed budget for the operations of the District for the following tax year and shall submit the budget to the Board of Directors and the taxing units by June 15 as per section 6.06 of the property tax code.

The board chairman shall appoint a budget committee to assist the Chief Appraiser in developing the District's proposed budget for the following year. This committee shall consist of the following representatives:

- 2 Appraisal District Board Members
- 1 School District Representative
- 1 City Representative
- 1 County Representative

**RE: PRIMARY RESPONSIBILITIES AND FUNCTIONS**

**Board of Directors has the following primary responsibilities under Property Tax Code Sec 1.04:**

1. Establish the Appraisal District's appraisal office;
2. Adopt the Appraisal District's annual operating budget;
3. Hire a Chief Appraiser;
4. Hire a taxpayer liaison officer (in counties having a population of over 125,000);
5. Appoint Appraisal Review Board members; and
6. Make general policy on the Appraisal District's operation.

**BOARD OF DIRECTORS STATUTORY FUNCTIONS**

The board must establish an appraisal office in the county in which the District is established.

The Appraisal District boundaries are the same as county boundaries but this does not preclude the Board of Directors of two (2) or more adjoining county Appraisal Districts from consolidation. Property Tax Code (Sec. 6.02 (b)).

The board is responsible for notifying all taxing units of a vacancy on the board and for selecting replacement from nominees submitted. Property Tax Code (Sec. 6.03 (1)).

The board may change the number of directors or method of selecting directors, or both, if all voting units agree. Property Tax Code (Sec. 6.031 (a)).

The board elects from its members a chairman and secretary at its first meeting of the calendar year. Property Tax Code (Sec. 6.04 (a)).

The board may contract with another appraisal office or taxing unit in the District to perform the Appraisal District duties. Property Tax Code (Sec. 6.05 (b)).

The board must appoint the Chief Appraiser. Property Tax Code (Sec 6.05)).

In Appraisal Districts located in counties having a population of more than 125,000 the board must appoint a taxpayer liaison officer. Property Tax Code (Sec. 6.052 (a)).

The board must provide written policies. Property Tax Code (Sec 6.04 (d), (e), (f), and (g)).

The board must adopt an annual budget before September 15, after holding a public hearing and meeting all requirements of the code. Property Tax Code (Sec. 6.06 (b)).



## STATEMENT OF POLICY (CONTINUED)

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The board must give public notice of the budget and budget hearing by publishing a budget summary in a newspaper of general circulation in the Appraisal District at least 10 days before the public hearing on the budget. Property Tax Code (Sec. 6.062).

The board may amend the approved operating budget after giving notice to taxing units. Property Tax Code (Sec. 6 (c)).

The board must adopt a new budget within 30 days after its budget is disapproved by the taxing units. Property Tax Code (Sec. 6.06 (b)).

The board may authorize the Chief Appraiser to disburse Appraisal District funds. Property Tax Code (Sec 6.06 (f)).

The board must, through the Chief Appraiser, refund any unencumbered surplus of taxing unit funds paid in during the year or credit each taxing unit's budget allocations for the next fiscal year. If a taxing unit that participates in the Appraisal District in the prior year does not participate in the District in the year a surplus is to be allocated, the board must refund the proportionate surplus amount to the taxing unit within 150 days after the end of the fiscal year. Property Tax Code (Sec 6.06 (j)).

The board must give its advice and consent to the Chief Appraiser's appointment to the agricultural advisory board. Property Tax Code (Sec. 6.12).

The board must comply with records retention laws for the preservation, microfilming, destruction or other disposition of records. Property Tax Code (Sec. 6.12).

The board may change its fiscal year if three-fourths of the taxing units agree. Property Tax Code (Sec. 6.06 (i)).

The board may adopt staggered terms if three-fourths of the taxing units agree. Property Tax Code (Sec. 6.034 (a)).

The Board of Directors and the taxing unit's governing body must agree to an estimated budget allocation for new taxing units. Property Tax Code (Sec. 6.06 (h)).

The board may change the Appraisal District's method of financing with the consent of all taxing units. Property Tax Code (Sec. 6.061 (a)).

The board designates the District depository at least once every two years. Property Tax Code (Sec. 6.09 (c)).

The board receives taxing unit's resolutions disapproving board actions. Property Tax Code (Sec. 6.10).

The board must follow competitive bidding procedures for contracts requiring expenditure of more than \$50,000. Property Tax Code (Sec. 6.11 (a)).

Through the interlocal cooperation act the governing body of a taxing unit may contract with the Board of Directors to assess or collect taxes. Property Tax Code (Sec. 6.24 (a)).

The Board of Directors must appoint Appraisal Review Board members and has the power to change the number of Appraisal Review Board members. Property Tax Code (Sec. 6.41 (b) and (d)).

The board approves contracts with private appraisal firms to perform appraisal services subject to approval of the Chief Appraiser. Property Tax Code (Sec. 25.01 (b)).

The Board of Directors and Chief Appraiser must establish a plan for reappraising all real property in the District at least once every three years. Property Tax Code (Sec. 25.18 (a) and (b)).

The board may purchase or lease real property or construct improvements necessary to establish an appraisal office if approved by three-fourths of the voting taxing units. Property Tax Code (Sec. 6.051).

The board may convey real property owned by the District if approved by three-fourths of the voting taxing units and proceeds are apportioned to the units according to the taxing unit's budget allocation. Property Tax Code (Sec. 6.051)

The board must have an annual financial audit conducted by an independent certified public accountant. A copy of the audit must be delivered to each voting taxing unit. Property Tax Code (Sec. 6.063).

The Board of Directors may, by resolution, prescribe those particular actions of the Chief Appraiser concerning Appraisal District finances or administration are subject to board approval. Property Tax Code (Sec. 6.05 (f)).

The board may approve the Chief Appraisers request to appeal an Appraisal Review Board order to District court. Property Tax Code (Sec. 42.02).

The Appraisal District (i.e., Board of Directors) may be sued by the taxing units to compel to comply with the provisions of the property tax code, comptroller rules, or other applicable law. Property Tax Code (Sec. 43.01).

***ISSUED 09/2012***

**RE: PETTY CASH OR CHANGE FUNDS**

PURPOSE:

- To set guidelines for the establishment and responsible maintenance of petty cash and change funds.
- To ensure that personnel understands their responsibilities in establishing petty cash or change funds and in handling these funds appropriately.

POLICY:

- The Chief Appraiser may establish petty cash and change funds as needed for the efficient operation of Appraisal District.
- The Chief Appraiser may appoint a petty cash or change fund custodian who will be responsible for maintaining the security and accountability of the petty cash or change fund. In addition, the Chief Appraiser may appoint petty cash/change fund officers. These officers will have the authority to administer the funds.

USES OF FUNDS:

- Petty cash funds will be used for the purchase of low-priced items or services from local vendors. The maximum limit for purchases from petty cash funds is \$100 per purchase.
- The cash funds **may not** be used for:
  - 1) Cashing checks
  - 2) Making loans
  - 3) Making advances
  - 4) Travel related expenses or travel advances
  - 5) Pay wages for students or temporary employees
  - 6) Pay for mileage or fuel
  - 7) Making purchases that would be approved under normal policies and procedures
- Change funds are used to accommodate sales.

SECURING FUNDS:

- Funds will be secured at all times.
- Funds must remain on the premises of the Appraisal District at all times.

**REPLENISHING FUNDS:**

- Funds will be reimbursed as needed upon request by the fund custodian to the administrative supervisor.

**PERIODIC REVIEWS:**

- All petty cash/change funds are subject to unannounced audits and/or cash counts. The custodian must have the funds available at all times.

**RE: AUXILIARY APPRAISAL REVIEW BOARD MEMBERS**

The Board of Directors may appoint by resolution a number of auxiliary Appraisal Review Board (arb) members that the board considers appropriate to hear taxpayer protest as provided by property tax code section 6.414.

Auxiliary arb members are appointed in the same manner and for the same term as a regular arb member. In addition, these auxiliary board members are subject to the same eligibility requirements.

Auxiliary board members are not included in determining what constitutes a quorum of the board.

Auxiliary board members may hear protest and are entitled to make recommendations to the Appraisal Review Board but are not entitled to vote on the final determination of the protest. Auxiliary board members are entitled to vote in the arb panel format on recommendations to the full board.

An auxiliary arb member may voluntarily attend meetings of the Appraisal Review Board but will not be compensated. In order to facilitate the protest hearing process, the arb chairman at his discretion may request an auxiliary member attendance as a protest panel member. At such time the auxiliary arb member will be compensated at the same rate as provided for by the District's budget for regular arb members.

Also, please reference Property Tax Code Sections 6.41,6.411,6.412,6.413 and 6.42

**RE: FUNCTIONS OF THE CHIEF ADMINISTRATOR**

The Chief Administrator is the Chief Administrator of the appraisal office. The Chief Administrator is appointed by and serves at the pleasure of the Appraisal District Board of Directors. The Chief Administrator is entitled to compensation as provided by the budget adopted by the Board of Directors. He may employ and compensate professional clerical, and other personnel as provided by the budget. The Chief Administrator may delegate authority to his employees.

**RE: ADMINISTRATIVE REGULATIONS**

Administrative regulations shall be developed by the Chief Administrator of the District for purpose of expressing direction to the staff.

Regulations shall be developed within the bounds of official board policy(s) and shall be used to achieve the goals and objectives of the Appraisal District.

**RE: QUALIFICATIONS OF THE CHIEF ADMINISTRATOR**

The following shall be qualifications for the Chief Administrator of liberty county central Appraisal District:

1. Have experience in the administration of ad valorem tax.
2. Have at least five (5) year's experience in the appraisal of real estate and personal property.
3. Have previous experience in working with taxing units personnel and taxpayers, and knowledge in preparing budgets.
4. Have a professional designation of "registered professional appraiser (RPA)."

An individual is ineligible to serve as Chief Administrator if the individual owns property on which delinquent taxes have been owed to a taxing unit for more than sixty (60) days after the date the individual knew or should have known of the delinquency unless there is an installment agreement, deferral or abatement in place.

A person is also disqualified from employment as the Chief Appraiser if the person is related within the second degree by consanguinity or affinity to a person who appraises property for compensation for use in proceeding before the Appraisal District's Appraisal Review Board or who presents property owners for compensation before the Appraisal District's Appraisal Review Board.



**RE: DUTIES OF THE CHIEF ADMINISTRATOR  
(PREVIOUSLY STATEMENT OF POLICY #123)**

The following shall be the duties of the Chief Administrator of the liberty county central Appraisal District:

1. To act as the chief executive officer of the board and attend all board meetings.
2. To administer the District in conformity with the approved policies of the board, the rules and regulations of the state comptroller's office, and state law.
3. Subject to board approval, establish an organizational framework and delegate responsibilities for carrying out the policies and accomplishing the objectives of the District.
4. To assign or re-assign all personnel to the position of employment.
5. To be responsible for the preparation of an estimated Budget and present it to the board for approval.
6. To present monthly reports to the board on all phases of the Appraisal District's operations.
7. The Chief Appraiser or his designee may act in the capacity of the Board of Director's secretary with regards to administrative duties such as delivering copies of proposed budget, maintaining minutes and recordings, as well as other clerical responsibilities of the secretary required by the Texas statute.
8. To perform other duties as outlined by the Board of Directors.

***REVISED 01/18/2013***

**RE: PROFESSIONAL GROWTH**

The Chief Administrator is encouraged to attend conventions, seminars and other meetings which may be held for improvement of the District. He is encouraged to visit other Appraisal Districts in order to keep informed on all improvements in the field of taxation.

**RE: MAJOR PURCHASES**

The Appraisal District will follow competitive bidding procedures set out by section 6.11 of the property tax code and other state law for any contract that requires an expenditure of more than \$50,000. Types of expenditures which do not require competitive bidding are:

1. Expenditures of less than \$50,000.
2. Unforeseen repairs or replacement for damaged property.
3. Purchase of land or building.
4. Hiring of salaried employees.
5. Professional or personal services.
6. Emergency expenditures to protect property from a calamity (flood, hurricanes, etc.)

The Chief Administrator is to be responsible for deciding when competitive bidding is necessary and also for soliciting bids.

***REVISED 12/17/09***

**RE: NOTICE OF APPRAISED VALUE-SEE SECTION 25.19(A) (1) OF THE STATE PROPERTY TAX CODE.**

The Chief Administrator may dispense with written notice required by section 25.19(a) to a property owner if the amount of increase in appraised value is \$1,000 or less.

The Chief Administrator shall deliver a short notice to any property owner who is not entitled to receive a notice under the regular provisions of section 25.19(a), but whose property was reappraised in the current year or if the property ownership has changed since the preceding year.

In addition, the Chief Appraiser may dispense with a written notice if the property value decreased by \$1000 or less.

**RE: AGRICULTURE ADVISORY BOARD**

As provided by section 6.12 of the state property tax code, the Chief Administrator shall appoint, with the advice and consent of the Appraisal District board, an agricultural advisory board. The advisory board shall contain five (5) members. One member must represent the county at large and the remaining members will be comprised of one person from each county precinct. Members must be landowners in the District whose land qualifies for appraisal under chapter 23, sections c, d, e, or h of the property tax code and who have been residents of the District for at least five (5) years.

Members of the advisory board serve two (2) years staggered terms and will meet at the call of the Chief Administrator or at least one (1) time per year.

The responsibility of the advisory board will be to advise the Chief Administrator on the evaluation and use of land designated for agricultural or timber appraisal. The board will review and assist in maintaining local guidelines for qualification for agricultural and timber use.

***REVISED 09/22/2011***

**RE: RECORDS MANAGEMENT PROGRAM**

As provided by the Texas local government records act (title 6, subtitle c, local government code) the liberty county central Appraisal District Board of Directors will provide for efficient, economical and effective controls over the creation, distribution, organization, maintenance, use and disposition of all District records through a comprehensive system of integrated procedures for the management of records from their creation to their ultimate disposition, consistence with the requirements of the Texas local government record act and accepted records management practice.

The Chief Administrator shall designate and individual employee by the District, to serve as records management officer for the District. The individual designated as record management officer shall file his or her name with the director and librarian of the Texas state library within three (3) days of the date of designation, as provided by state law.

The records management officer shall develop a record management plan for submission to the liberty county central Appraisal District Board of Directors in accordance with the Texas local government records act. Once approved, the records management plan shall be binding on the District and all records shall be created, maintained, stored and microfilmed in accordance with the plan.

The duties of the records management officer shall include the following:

1. Administer the records management program.
2. Plan, formulate and prescribe records disposition policies, systems, standards, and procedures.
3. Identify essential records retention schedules for compliance with the state law;
4. Ensure that maintenance, preservation, microfilming, destruction or other disposition of records is carried out in accordance with policies and procedures of the records management program and requirements of state law.
5. Ensure that maintenance, preservation, microfilming, destruction or other disposition of records is carried out in accordance with policies and procedures of the records management program and requirements of state law.

**RE: NO SMOKING AREA**

In order to provide a better working environment for employees, visiting taxpayers and others, the Board of Directors has designated the offices of the Liberty County Appraisal District as a non-smoking public building. With permission of the Chief Administrator, employees will be allowed to leave the building on smoking breaks for a reasonable amount of time, if the absence does not interfere with the performance of their duties. This policy will become effective March 1, 1991.

**RE: DISTRICT DRUG POLICY**

**INTRODUCTION**

The abuse of drugs by employees, whether on or off the job can put the well-being of employees, the District and the general public at risk and will not be tolerated. The Appraisal District has a strong commitment to provide a safe workplace to promote high standards of employee health.

**APPLICABILITY**

This policy applies to all District employees. This policy is effective immediately.

**DRUGS DEFINED**

For the purpose of this policy, the term drugs include alcohol, illegal drugs, and controlled substances not being used for a prescribed purpose.

Illegal drugs are listed in federal, state, and local laws. These include marijuana, hashish, heroin, cocaine, crack, opiates, amphetamines, and phencyclidine and hallucinogens such as PCP, LSD, as well as any other controlled substances which are not being used for a prescribed purpose and which may alter an individual's mental or physical capacity.

Controlled substances include narcotics that require a doctor's prescription such as Demerol and codeine, depressants, and barbiturates, tranquilizers such as valium or Librium, and stimulants or amphetamines commonly known as speed that may not be specifically listed.

**PROHIBITED CONDUCT**

It is a violation of the District's policy, which will subject an employee to disciplinary action, for an employee to:

- A. Consume, sell or purchase any alcoholic beverage on the District's premises (*including any office, building, yard, or other property owned or operated by the District or any other location at which the employee is to perform work*).
- B. Use, possess, sell, transfer (*whether for consideration or free*) or purchase any illegal drugs on the District's premises (*including any office, building, yard, or other property owned or operated by the District or any other location at which the employee is to perform work*).
- C. Report for duty or drive while impaired by use of any of the above mentioned illegal drugs or alcoholic beverages. The term "impaired" or "impairment" means to be under the influence of alcohol or a drug or a controlled substance so that an employee's motor senses (*sight, hearing, balance, reflex or reaction*) are adversely affected or may be presumed to be so affected.



Any substance that involves illegal drugs will be reported and confiscated substances will be turned over to the proper law enforcement authority and may result in criminal prosecution.

Employees who use drugs off the job can adversely affect their job performance and jeopardize the safety of other employees, the public, and District's property. Therefore, they will be subject to disciplinary action as appropriate up to and including termination of employment.

\*Employees whose physicians prescribe controlled substance for continued usage should report this treatment to their supervisor for duty status evaluation.

### **DRUG AND ALCOHOL TESTING**

To help insure an alcohol and drug free workplace, the District's employees are subject to testing for the use of drug and alcohol. Specifically, the District's employees will be tested in the following circumstances:

- A. *Pre-employment.* All employees are subject to pre-qualification drug testing during the hiring process. Refusal to submit to such testing will render the applicant unqualified and the applicant will be rejected for employment.
- B. *Random.* All employees will be subject to unannounced drug and alcohol testing, at any time on a random selection basis, as a condition of employment. The number of annual tests shall be at a minimum, equal to at least 90% for drug and 10% for alcohol, of the average number of employees subject to testing. \*\*\*employees will be prohibited from leaving the office for any purposes, other than life-threatening emergencies, on days of random testing if their names appear on the random list. Employees failing to maintain their presence on the District's premises until their assigned random drug testing appointment will be subject to disciplinary action, up to but not limited to termination.
- C. *Reasonable cause or suspicion.* Where there is reasonable cause or suspicion to believe an employee has reported to work or is working (*including but not limited to driving*) while impaired because of the use of illegal drugs or alcohol, the employee will be required to submit to drug and/or alcohol testing. An employee's conduct must have been witnessed and documented by a supervisor who has been trained in the identification of actions, appearance and conduct of a person which are indicative of the use of illegal drugs or alcohol. The witness(es) will document the observed conduct within 24 hours or before the release of the test results, whichever is earlier.
- D. *post-accident.* Any employee who is involved in a reportable accident must submit to drug and alcohol testing. As soon as practical following a reportable accident each surviving employee shall be tested for alcohol and/or controlled substance if:
  - i. The accident involved a fatality; or
  - ii. The employee received a citation under a state or local law for a moving traffic violation arising from the accident; and

- iii. There is an injury to any person, which requires treatment away from the scene, or any vehicle must be towed from the scene.

**TEST RESULTS, CONFIDENTIALITY AND DISCIPLINARY ACTION**

Test results will be reviewed by a qualified medical review officer (*MRO*). Refusal to submit to testing or a positive test will result in the employee being considered medically unqualified to drive and will subject the employee to disciplinary action, including but not limited to, immediate termination of employment.

All information from an employee's or applicant's drug test is confidential and only those with a need to know are to be informed of the test results.

An employee who refuses to consent to drug testing when "reasonable suspicion" of drug use has been identified is subject to disciplinary action up to and including dismissal.

Employees will be required to submit to random drug and alcohol testing. Employees refusing to submit to random drug testing is subject to disciplinary action up to and including dismissal.

**COMPANY RESPONSIBILITY**

The District will establish a drug-free education program that informs employees of the District's policy, the dangers of drug usage on and off the job, and the counseling and rehabilitation services that are available in the local community. The District will also furnish to each employee a written copy of the District's drug policy.

**RE: QUALIFICATIONS AND APPOINTMENT OF ARB MEMBERS**

**ELIGIBILITY**

To be eligible to serve on the Appraisal Review Board an individual must be a resident of the Appraisal District for at least two (2) years. A member of the Board of Directors or an officer or employee of the comptroller's office, the appraisal office, or a taxing unit is ineligible to serve.

An individual is also ineligible to serve if the individual is related within the second degree of consanguinity or affinity to an individual who appraises property for compensation for use in a protest hearing or of representing property owners for compensation in a proceeding in liberty county.

An individual is also ineligible to be appointed to or to serve on the Appraisal Review Board if the individual or a business entity in which the individual has a substantial interest is a party to a contract with the District or with a taxing unit that participates in the District. Substantial interest shall be defined as the combined ownership of the individual and the individual's spouse of at least 10 percent of the voting stock or shares of the business entity or the individual's spouse is a partner, or officer of the business entity.

A person who has served for all or part of three consecutive terms as a board member is ineligible to serve on the Appraisal Review Board during a term that begins on the next January 1 following third of those consecutive terms.

**TERMS**

The liberty county Appraisal Review Board will consist of seven (7) members and one (1) auxiliary member who shall serve two (2) year, staggered terms with terms of as close to one-half (1/2) of the members expiring each year. An individual who is ineligible to serve on the board because he has served for all or part of three (3) previous terms on the Appraisal Review Board may be reappointed to the board after the expiration of one (1) two-year term.

**METHOD OF SELECTION**

It is the desire of the Board of Directors for the Appraisal Review Board members to represent the different geographic areas of the county. Therefore, the directors will strive to appoint one resident member from each of the four county precincts and an additional three members designated as at large members. The board reserves the right to select the most qualified member regardless of precinct residency.

The Board of Directors will solicit nominations for each arb position from these voting taxing units located in the precinct in which the position is located or from the liberty county commissioners court for the at-large positions. The directors, upon their own initiative, may place a name or names in nomination. A vacancy on the Appraisal Review Board is filled in the same manner.

**COMPENSATION**

Appraisal Review Board members shall be compensated as provided by the Appraisal District's budget. Members shall be entitled to receive one hundred (\$150.00) per meeting beginning June 26, 2008.

**DUTIES AND RESPONSIBILITIES**

The Appraisal Review Board is statutorily responsible for the review of the appraisal records for accuracy and uniformity and for the hearing of taxpayer protest and taxing unit challenges. The Appraisal Review Board shall adopt rules of order and procedure for the conduct of their meetings.

**IMPROPER COMMUNICATION**

A member of the Appraisal Review Board may not communicate with another person concerning a property that is subject of a protest except during a hearing on another protest or other proceeding before the board which the property is compared to other property or used in a sample of properties. If a board member has communicated with another person in violation of this provision, the member must be excused from the proceeding and may not hear, deliberate on, or vote on the determination of protest. A board member who is excused may be temporarily replaced by any person who has previously served on the Appraisal Review Board, and still meets the other eligibility requirements. If no other former member is available, the chairman of the Appraisal Review Board may select any person who is otherwise qualified for membership as a temporary replacement. An alternate member will be paid the same as a regular appraisal review member.

**REMOVAL OF ARB MEMBER**

According to sec. 6.41(f) of the property tax code, an arb member may be removed by majority vote of the Board of Directors grounds for removal are:

1. A violation of section 6.412 or 6.413;
2. Good cause relating to attendance at called meetings, members are required to attend at least 66 2/3 % of called meetings.

**TRAINING**

A member of the Appraisal Review Board may not participate in a hearing conducted by the board unless the person has completed an arb training course as provided by section 5.041 of the Texas Property Tax Code.

***REVISED 06/26/2008***

***REVISED 07/22/2010***

**RE: FIREARMS**

A licensed peace officer or a person licensed to carry a handgun under chapter 411 of the Texas government code (handgun licensing code), may carry or possess a firearm on the premises of the District with the exception of publically posted meetings. No other person may possess a firearm, concealed or otherwise, on the premises of the District. Employees are prohibited in open carry of handguns while acting in official capacity.

The District will prohibit open carry of handguns in publically posted meetings such as board of director, Appraisal Review Board, ag board and budget committee meetings. The District will post the required signs and verbiage per 30.07 penal code in regards to these restrictions on carrying handguns into meeting rooms.

For the purposes of this section, “premises of the District” means the liberty county central Appraisal District offices located at 2030 Sam Houston, Liberty, Texas 77575 and the annex located at 301 N Bonham, Cleveland, Texas 77327. “Firearm” has the meaning assigned to that term by sec. 46.01 of Texas penal code.

***REVISED 01/16***

**RE: INVESTMENT POLICY**

**SCOPE**

This investment policy shall govern the investment of all financial assets of the District. The policy applies to the investment activities of the liberty county central Appraisal District as required by section 1, chapter 2256, and governmental code. This policy shall be reviewed and approved annually by the District's Board of Directors.

**PRUDENCE**

Investments shall be made with judgment and care — under circumstances then prevailing — which person of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probably safety of their capital as well as the probably income to be derived. The standard of prudence to be used by investment officials shall be the "prudent person" standard and shall be applied in the context of managing an overall portfolio. Investment officers acting in accordance with written procedures and the investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and appropriate action is taken to control adverse developments. Nothing in this policy shall release any Appraisal District investment representative for any loss resulting from any official misconduct or negligence on his/her part; nor for any misappropriation of such funds by an investment officer. In determining whether an investment official has exercised prudence with respect to an investment decision, the determination shall be made taking into consideration the investment of all funds over which the official had responsibility rather than consideration as to the prudence of a single investment and, whether the investment decision was consistent with the District's investment policy and written investment procedures.

**OBJECTIVES**

It is the policy of the District that, giving due regard to the safety and risk of investment, all available funds shall be invested in conformance with state and federal regulations and adopted investment policy. All investments shall be designed and managed in a manner responsive to public trust. In accordance with the public funds investment act, the following prioritized objectives (in order of importance in accordance with section 2256.005(d) of the act), apply for each of the District's investment strategies:

- A. *SUITABILITY AND PUBLIC TRUST* — understanding the suitability of the investment to the financial requirements of the District. Only eligible investments listed in the investment policy are suitable for District funds.
- B. *SAFETY* — preservation and safety of principal. All investments shall be of high quality securities with no perceived default risk. Market price fluctuations will occur, however managing the weighted average days to maturity for each fund type as specified will minimize these fluctuations.

- C. *LIQUIDITY* — to enable the District to meet operating requirements that might be reasonably anticipated, the District's investment portfolio must maintain a sufficient level of liquidity. This shall be achieved by matching investment maturities with forecasted cash flow requirements.
- D. *DIVERSIFICATION* — investment maturities shall be staggered throughout the budget cycle to provide cash flow based on the anticipated needs of the District. Diversifying the appropriate maturity structure will reduce market cycle risk. Also, restricting the sum of investments purchased from certain issuers will reduce the credit risk exposure of the portfolio.
- E. *YIELD* — attaining a competitive market yield for comparable security-types and portfolio restrictions is the desired objective. The first measure of success in this area will be the attainment of enough income to offset inflationary increases. Even though steps will be taken to obtain this goal, the District's staff shall constantly be cognizant of the standard of care and the investment objectives pursuant to the provisions of the amended act, section 2256.006(a). The Chief Appraiser shall avoid any transactions that might impair public confidence in the District's ability to govern effectively. The governing body recognizes that in diversifying the portfolio, occasional measured losses due to market volatility are inevitable, and must be considered within the context of the overall portfolio's investment return, provided that adequate diversification has been implemented. The prudence of the investment decision shall be measured in accordance with the tests set forth in section 2256.006(b) of the act.

### **INVESTING STRATEGIES**

Each major fund type has varying cash flow requirements and liquidity needs. Therefore, specific strategies shall be implemented considering the fund's unique requirements and the following shall be considered separate investment strategies for each of the funds mentioned below. The Chief Appraiser shall use any or all of the following investment instruments consistent with federal and state law and the Appraisal District's depository contract:

1. Certificates of deposit issued by banks located in liberty county *with maturity dates of twelve (12) months or less*, and insured in full by the federal deposit insurance corporation (FDIC). When the amount of the certificate exceeds the amount of FDIC insurance, securities with a market value equal to or greater than the excess shall be pledged to secure the deposit. Bids on certificates of deposit may be solicited orally or electronically.
2. Direct obligations of the united states. The appraisal District may invest funds in direct debt securities of the united states as provided by local government section 116.112 and government code chapter 2256.



3. Money market accounts, now accounts, or other Interest bearing accounts.

**THE CHIEF APPRAISER SHALL NOT USE THE FOLLOWING TYPES OF INVESTMENTS:**

- 1) **Repurchase agreements;**
- 2) **Investment pools;**
- 3) **Banker's acceptance**
- 4) **Commercial paper**
- 5) **Mutual funds**

**DELEGATION AND AUTHORITY AND TRAINING**

The Chief Appraiser is designated as the primary investment officer for the District with authority to invest the District's funds including deposit, withdrawal, investment, transfer, and managing. All investment officers shall attend a trainee session relating to his responsibilities under chapter 2256, government code within 12 months after taking office.

The Deputy Chief Appraiser is also designated as an additional investment officer for the District with authority to invest the District's funds including deposit, withdrawal, investment, transfer, and managing. All investment officers shall attend a trainee session relating to his responsibilities under chapter 2256, government code within 12 months after taking office.

The Chief Appraiser and the Deputy Chief Appraiser shall have ten (10) hours of initial investment training within twelve months of appointment. Every two (2) years the Chief Appraiser and Deputy Chief Appraiser will attend a minimum of ten (10) hours of continuing public funds investment training with one of the following approved providers:

1. Texas Association of Appraisal Districts
2. Texas Municipal League
3. Texas Assessor-Collectors Association
4. Texas Association of Counties
5. The University of North Texas-Center for Public Management

**ETHICS AND CONFLICT OF INTEREST**

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions. Officers and employees involved in the investment process shall sign annual statements affirming no known conflicts of interest. Officers and employees involved in the investment process must file a disclosure statement with the Texas ethics commission and the governing body if:

1. The officer or employee has a personal business relationship with a business organization offering to engage in an investment transaction with the District;  
or
2. The officer or employee is related within the second degree by affinity or consanguinity, as determined under chapter 573 of the Texas government code, to an individual seeking to transact investment business with the city. An officer or employee involved in the investment process has a personal business relationship with a business organization if:
  1. The officer or employee owns 10 percent or more of the voting stock or shares of the business organization or owns \$5,000 or more of the fair market value of the business organization
  2. Funds received by the officer or employee from the business organization exceed 10 percent of his/her gross income for the previous year; or
  3. The officer or employee has acquired from the business organization during the previous year investments with a book value of \$2,500 or more for his/her personal account.

**THE CHIEF APPRAISER AND THE DEPUTY CHIEF APPRAISER MUST DISCLOSE TO THE BOARD OF DIRECTORS AND THE TEXAS ETHICS COMMISSION, ANY PERSONAL BUSINESS RELATIONSHIP WITH ANYONE ATTEMPTING TO SELL AN INVESTMENT TO THE LIBERTY COUNTY CENTRAL APPRAISAL DISTRICT.**

### **COLLATERALIZATION**

All banks' and savings and loan associations' deposits and investments of District's funds shall be secured by pledged collateral with a market value equal to no less than 100 percent of the principal plus accrued interest less an amount insured by FDIC or FSLIC. The Chief Appraiser or other authorized investment officer will approve and release all pledged collateral. Collateral will be reviewed monthly to assure the market value of the securities pledged exceeds investments and/or the related bank balances.

### **SAFEKEEPING AND CUSTODY**

The collateral shall be held in the name of the liberty county central Appraisal District or held on behalf of the liberty county central Appraisal District. The trustee's records shall assure the notation of the District's ownership of or explicit claim on the securities. The original copy of all safekeeping receipts shall be delivered to the Chief Appraiser. All investments shall be made in the name of the liberty county Appraisal District and shall not be commingled with any funds which are not an asset of the Appraisal District.

### **INTERNAL CONTROLS**

The Chief Appraiser, or designee, shall establish a system of internal controls such as this investment policy, which shall be reviewed by an independent auditor. The policy shall be designed to prevent losses of public funds arising from fraud, employee error, and

misrepresentation by third parties, unanticipated changes in financial markets, or imprudent actions by employees or investment officers of the District.

**PERFORMANCE STANDARDS**

The investment portfolio shall be designed with the objective of obtaining a rate of return throughout budgetary and economic cycles, commensurate with the investment risk constraints and the cash flow needs.

**REPORTS TO BOARD OF DIRECTORS**

The Chief Appraiser or other designated investment officer shall make a report to the Board of Directors at least quarterly on the District's investments.

*APPROVED 12/2010*

*REVISED 10/2012*

*REVISED 01/2014*

**RE: APPRAISAL ROLL CORRECTIONS**

The Chief Appraiser may correct inaccuracies in the appraisal rolls under section 25.25(b) of the property tax code to the maximum extent permitted by law if, in his sole discretion, he determines that the correction is in the best interests of the citizens residing in the liberty county central Appraisal District.

The Chief Appraiser shall report these corrections under 25.25(b) to the Board of Directors and the Appraisal Review Board at least quarterly.

**RE: NON-HARASSMENT POLICY**

The Liberty County Central Appraisal District is committed to providing a professional work environment that maintains employee equality, dignity, and respect. In keeping with this commitment, the District strictly forbids discriminatory practices, including sexual harassment and others forms of harassment prohibited by this policy, whether verbal, physical or environmental, is unacceptable and will not be tolerated, whether it occurs in the workplace or outside work sponsored activities.

**HARASSMENT DEFINED**

The District prohibits any verbal, physical or visual conduct which could offend, intimidate, or create a hostile working environment for any individual on the basis of race, color, religion, national origin, gender, age, disability or any other characteristics protected by federal, state or local law. The District also specifically prohibits sexual harassment, which is defined in this policy as sexual advances, requests for sexual favors, or other inappropriate conduct of a sexual nature. The conduct prohibited by the preceding paragraph will not be tolerated under any circumstances, including cases where the conduct is unwelcomed, and/or:

1. Submission to the conduct is made either explicitly or implicitly a term or condition of an individual's employment, or
2. Submission to or rejection of such conduct by an individual is used as the basis for employment decisions affecting the individual;
3. The conduct has the purpose or effect of unreasonably interfering with the individual's performance or of creating an intimidating, hostile or offensive working environment. The types of behaviors that **may** constitute prohibited harassment include, but not limited to: derogatory, vulgar, or graphic written or oral statements or jokes regarding race, color, religion, national origin, disability, gender, sexuality, sexual experience or any other characteristics protected by federal, state, or local law or unnecessary and inappropriate touching or physical assault. This policy applies to all the District's employees, managers, supervisors and other staff.

**RE: RESPONSIBILITY**

It shall be the joint responsibility of supervisors and the Chief Appraiser to ensure adherence to this policy. All supervisors have the duty of ensuring that no individual or employee is subjected to sexual harassment or any other form of unlawful harassment. Supervisors shall discuss this policy with employees and assure them that they are not required to endure any form of unlawful harassment.

**COMPLAINT PROCEDURE:**

The District encourages employees to report all perceived incidents of harassment, regardless of the position of the alleged offender. Any employee who has a harassment complaint against a supervisor, co-worker, visitor, customer or other person, must bring the problem to the employer's attention.

If you believe that you have been harassed, you should immediately report the incident to:

**YOUR IMMEDIATE SUPERVISOR**

If you are uncomfortable with reporting the harassment to this person or if you believe that your complaint was not properly addressed, you should report the incident to:

- 1. THE CHIEF APPRAISER;**
- 2. CHAIRMAN OF THE BOARD OF DIRECTORS.**

The complaint will be thoroughly investigated in a professional manner. There will be no discrimination or retaliation against any individual who files a good-faith harassment complaint, even if the investigation produces insufficient evidence to support the complaint, and even if the charges cannot be proven.

There will be no discrimination or retaliation against any other individual who participates in the investigation of a harassment complaint. If the investigation substantiates the complaint, appropriate corrective and/or disciplinary action will be pursued. Disciplinary action will also be taken against individuals who make false or frivolous accusations, such as those made maliciously or recklessly. Actions taken internally to investigate and resolve harassment complaints shall be conducted confidentially to the extent practicable and appropriate, and consistent with the Texas open records act, in order to protect the privacy of persons involved.

**RE: PUBLIC OFFICIALS LIABILITY INSURANCE**

The District shall maintain a public official's "duty to defend" insurance policy with a minimum of \$1,000,000.00 for each loss and in aggregate for each policy year. This policy shall at a minimum cover the District's Board of Directors, Appraisal Review Board, and the Chief Appraiser. Any deductible or retention arising under this policy will be paid for using Appraisal District's funds.

**RE: DISASTER RECOVERY PLAN****SCOPE**

Disaster is defined in Webster's dictionary as a sudden calamitous event bringing great damage, loss, or destruction. Disaster's though rare, do occur and are hard to anticipate. When a governmental office or private organizations vulnerability is assessed, the need for a contingency plan is apparent. In the event a disaster or interruption of business continuity, the liberty county Appraisal District will use this plan as a form of insurance for the organization.

**GOAL**

The overall goal of this plan is to implement a proactive course of action in the event of a disaster that protects the District resources and employees while safeguarding the Districts vital records, and to guarantee the continued availability of the District services. The basic approach, general assumptions, and sequence of events that need to follow will be stated in the plan.

The plan will be distributed to all key personnel, and they will receive periodic updates.

The general approach is to make the plan as threat independent as possible. This means that it should function regardless of what type of disaster occurs. In order to limit your loss, it should provide for the logical restoring off all critical systems within 24 to 48 hours after the equipment is operational at either the current location or a backup site.

**DISASTER TYPES**

Disaster types are defined into three categories: natural, human, and technical.

**NATURAL DISASTERS** or "acts of nature" include but are not limited to events such as tornadoes, hurricanes, earthquakes, heavy storms, lightning, hail, or other erratic weather.

**HUMAN DISASTERS** include but are not limited to acts of sabotage, arson, bombing, theft, water leaks, and plumbing failure, human error, vandalism, loss of key people, fraud, and embezzlement.

**TECHNICAL DISASTER** includes but are not limited to equipment failure, virus, human error, software failure, power flux, and/or power outages.



**PLAN IMPLEMENTATION**

In the event of a disaster or severe business interruption at the liberty county central Appraisal District, as defined herein, the Chief Appraiser will be responsible for activation of the disaster recovery plan.

The Chief Appraiser will activate the emergency notification plan to provide instruction to the entire staff. These instructions may include directives asking staff to stay home until further notice to reporting to work at an alternate location.

In the event the Chief Appraiser is not available, the success hierarchy of authority should be followed:

- DEPUTY CHIEF APPRAISER
- DIRECTOR OF INFORMATION SYSTEMS
- DIRECTOR OF APPRAISAL
- COMPLEX PROPERTY SUPERVISOR

**CHIEF APPRAISER**

- Is responsible for using good judgment in making a decision to evacuate the District employees in time of disaster or emergency. Employees may be allowed to leave prior to an official evacuation order on their own time (vacation or comp time). Once the evacuation is officially called, employees will not need to take personal leave, however, it will be the responsibility of each employee to stay in contact with their immediate supervisor on a daily basis while being evacuated.
- Will use due diligence in notifying the chairman of the Board of Directors as to a decision to evacuate. Other members of the board will be notified if possible.
- Will maintain a current list of emergency phone or contact numbers for all board members and employees.
- Will use due diligence to secure the building, computer system and records in times of emergency.

**INFORMATION SYSTEMS**

In the event of a disaster or business interruption at the liberty county central Appraisal District, as defined herein, the Chief Appraiser will direct that the disaster recovery plan be implemented. The Chief Appraiser will also activate the emergency notification procedures to provide instruction to all personnel. These instructions range from staying home until further notice, to reporting to work, or to an alternate location.

In the event of a disaster during office hours, the Chief Appraiser will meet at a designated site and begin recovery procedures. Staff will be assigned projects, many of which parallel the recovery process.

The system administrator will be tasked with the project of recovering the District's appraisal data. The Chief Appraiser and the Deputy Chief will be responsible for retrieving any files that are to be stored in the vault. In the event the Chief Appraiser or Deputy Chief are not available the successive hierarchy of authority should be followed:

DIRECTOR OF INFORMATION SYSTEMS  
DIRECTOR OF APPRAISAL  
COMPLEX PROPERTY SUPERVISOR

**DATA BACK UP SCHEDULE**

The following is a backup schedule for the data processing department, GIS/mapping department, and the accounting/administrative department.

- Appraisal and image files, backups performed on a nightly basis.
- Administrative files: backups on payroll and other financials twice a month. Nightly backups to server.
- Mapping files: backup to server on weekly basis. Nightly backups on dual hard drive.

**RESOURCE SERVICE SCHEDULE**

All new development ceases with the contingency plan and does not resume until management approves that the process of the District is protected. Also, new development will be delayed until sufficient devoted computer resources are obtained.

Modified service levels go into effect in the event of a disaster or interruption. The time of year of the disaster or interruption occurs will be the catalyst which will establish the priority of the restoration process. The Chief Appraiser will identify and prioritize all product production. A calendar of events, by month, will identify all duties and responsibilities.

**TRAINING AND TESTING THE DISASTER RECOVERY PLAN**

Before any part of the plan is tested, persons involved in the training and testing process should become familiar with the plan. They should be aware of the evacuation process as well as the restoration plan. The quality and effectiveness of a disaster recovery plan can only be determined by periodic testing. The plan should be tested at various levels of complexity and at least once during each 12-month period.

**EMERGENCY EVACUATION PLAN**

Any evacuation required by the liberty county central Appraisal District will be directed by the Chief Appraiser, if available, otherwise by either the Deputy Chief Appraiser or next in line of the chain of command. In the event that none of these individuals are available, the staff members in charge will provide the necessary directions.

All personnel will assist in the evacuation as directed. The employee on the scene of the incident has the following responsibilities, ranked in order of importance.

1. Ensure the safety of all personnel. Evacuate, if necessary from the building. Ensure that all individuals are accounted for and that this information is reported to the company and/or civil officials who appear on the scene. If it is possible for individuals to remove critical media from the premises, then they are encouraged to do so.
2. Identify yourself as the responsible individual to the first civil official that appears on the scene, informing those individuals as to the status and action taken.
3. Notify the civil authority appropriate to the incident. The following are emergency numbers which are also to be posted in conspicuous places around the work area.
  - A. FIRE, POLICE, AND MEDICAL EMERGENCY-----911
  - B. LIBERTY COUNTY POLICE DEPARTMENT-----936-336-4500
  - C. DAYTON POLICE DEPARTMENT-----936-258-7621
  - D. CLEVELAND POLICE DEPARTMENT-----281-592-2621
  - E. POISON CONTROL CENTER-HOUSTON-----713-654-1701
  - F. TEXAS FIRE AND COMMUNICATION-----409-892-4200
4. In the event the information systems department is to be evacuated they are to use the closest available exits. If there are visitors in the department, they should be escorted as well. If time permits, the following should be accomplished:
  - A. Take personal items
  - B. Shut down all computer platforms
  - C. Turn off power on all computer equipment
  - D. Shut down air conditioning equipment
  - E. Place files in the file cabinet and close cabinets
  - F. Place software diskettes, cd's and DVD'S in the fireproof cabinets
  - G. Meet in the parking lot to account for everyone in the department

**RESTORATION AND RECONSTRUCTION RESOURCES**

Although all work performed by the Appraisal District is important, not all applications are essential to the organization's survival. Some applications may be more important at years' end, peak periods, or just before payday. Applications critical to the organization will be identified and included in the disaster recovery plan.

Processing cannot be expected to continue as usual during the recovery process. However, certain preparatory steps can be taken to lessen the confusion and minimize disruption. These steps include defining when the disaster occurred and who has priority (depending on the time of year of the disaster or business interruption occurred). These issues require definition during usual processing and are just as important during the recovery process.

**DISASTER RECOVERY**

A. Damage rendering facilities unusable

1. Long term repair or replacement

As soon as practical, the Chief Appraiser will inspect the facilities and make a determination of the amount of damage to:

- A. The building and grounds
- B. The computer systems
- C. Records
- D. Miscellaneous equipment, furniture and supplies

2. If necessary, the Chief Appraiser will notify the chair of the Board of Directors as to the extent of the damage to the facilities and equipment.

3. If necessary, the chair will call a meeting of the Board of Directors. An alternate board meeting site will be chosen if necessary. Items to be discussed and/or approved would include but not limit to:

- A. Authorizing the Chief Appraiser to locate potential alternate locations to temporarily house the District.
- B. Authorizing the Chief Appraiser to obtain proposals for the repair or replacement of the District facility.

4. Board meetings will be called as information becomes available to make any necessary decisions outside the purview of the Chief Appraiser.
5. The Chief Appraiser will maintain contact with the insurance company and provide any information required to expedite processing of the District's claim.
6. If necessary, the chair of the Board of Directors will appoint a committee to work with the Chief Appraiser to review repair/replacement proposals and make recommendations for board approval.
7. The Chief Appraiser will be responsible for submitting all legal information to the District's attorney for review.
8. The Chief Appraiser will be responsible for having all computer equipment repaired or replaced as necessary. Backed up computer programs will be re-installed and tested for accuracy. If the District's offices have been relocated, a temporary network will be built and internet service established to allow multiply users.
9. Damaged District furniture and equipment will be replaced as necessary.
10. Most District files are stored within PACS and will be restored through re-installation of backups. Microfilm and cd storage will be inventoried and compared with pre-disaster inventories.

**B. DAMAGE NOT REQUIRING RELOCATION**

1. The Chief Appraiser will notify the chair of the Board of Directors as to the extent of damage to the building and/or equipment.
2. If necessary, the chair will call a meeting of the Board of Directors to authorize the Chief Appraiser to obtain proposals for the repair or replacement of damage to the building or equipment.
3. The Chief Appraiser will maintain contact with the insurance company and provide any information required to expedite processing the District's claim.
4. When the required number of bids (proposals) have been acquired by the Chief Appraiser, the board chair will call a meeting to select a proposal and approve the work to be done or the equipment to be purchased, whichever applies.

C. LOSS OF UTILITIES/ SERVICES

1. ELECTRICAL DISRUPTION

- A. Upon disruption of electrical power to the building, the Chief Appraiser, after waiting a reasonable time, will contact the city of liberty or other emergency provider to determine the cause for the outage and the approximate amount of time needed to repair the problem. It is recommended the Chief Appraiser budget for a back-up generator sufficient in size to operate all electrical system during a disaster.
- B. If the disruption is caused by an internal problem, the chief appraiser will immediately call an electrician to diagnose the problem and repair if necessary. If the problem is extensive (costing more than the board policy allows the Chief Appraiser to spend without board approval), the Chief Appraiser will acquire three proposals, contact the board chair and determine if an emergency meeting of the board is required. If not meeting is required, the Chief Appraiser will select the most appropriate proposal and begin repairs. (see Sec 4.02 (b) board policy manual)

2. LOSS OF WATER SUPPLY AND/OR SEWER SYSTEM

- A. Upon the loss of water to the District building, the Chief Appraiser will determine the cause of the problem and the amount of time necessary to have the problem repaired.
- B. If the problem is one caused by the city of Liberty, the Chief Appraiser will coordinate with the supplier to ensure the repairs are made in a timely manner.
- C. If the problem is one caused by District equipment, the Chief Appraiser will immediately call a plumber to determine the extent of the problem. If the problem is extensive (costing more than the board policy allows the Chief Appraiser to spend without board approval), the Chief Appraiser will acquire three proposals, contact the board chair and determine if an emergency meeting of the board is required, the Chief Appraiser will select the most appropriate proposals and begin the repairs.
- D. Bottled drinking water is supplied for the employees by the District if the water supply is disrupted for an extensive period, arrangements will have to be made for sanitary service. The

employees will be allowed, as necessary, to go to nearby businesses to use their public facilities.

3. COMMUNICATION SERVICES BREAKDOWN

A. TELEPHONE

If the District experiences a disruption to its telephone service, the employees will continue to work. The Chief Appraiser will be responsible for making contact with the telephone company to notify them of the outage and to get an estimate as to when the service will be restored.

B. INTERNET

If the District experiences a disruption to its internet service, the employees will continue to work. The Chief Appraiser will be responsible for making contact with the internet provider to notify them of the outage and get an estimate as to when the service will be restored.

D. OTHER EMERGENCY SITUATIONS

1. FIRE

The District's building is equipped with smoke and fire alarms. In the event of a fire, the employees should immediately evacuate the building through the nearest exit. Exit signs are lighted and emergency lighting is available to help find the exit doors. The employees should congregate in the parking lot and a count will be made to determine if everyone is out of the building. If customers are in the building, the department which is helping them will be responsible for making sure that they exit the building.

2. THEFT

In the event of a break in or theft, the Chief Appraiser will be responsible for contacting the police department to report the incident. The Chief Appraiser will be responsible for following the instructions of law enforcement as to disturbing evidence and providing information in the investigation. The Chief Appraiser will notify the board chair as to the situation and keep him/her informed as to the progress of the investigation.

3. WORKPLACE VIOLENCE

WORKPLACE VIOLENCE MAY CONSIST OF SEVERAL TYPES OF ISSUES:

A. TAXPAYER/CUSTOMER VIOLENCE

If a taxpayer/customer becomes Threatening or violent, the Chief Appraiser or Deputy Chief Appraiser should be notified immediately. If the situation cannot be diffused, the law enforcement should be notified immediately. The employees should be evacuated from the situation. If anyone is injured, an ambulance should be requested. Unless absolutely necessary, no attempt should be made to restrain the person causing the violence.

B. EMPLOYEE VIOLENCE

If an employee becomes threatening or violent, the Chief Appraiser or Deputy Chief Appraiser should be notified immediately. The employee should be sent home if physical violence has not already occurred, or 911 called and a complaint filed if physical violence has occurred. A decision should be made as to a disciplinary action and conditions allowing the employee to return to work. The Chief Appraiser will contact the District's attorney as to how to proceed.

C. TERRORISTIC THREATS

If a threat is made against an employee or the District, the Chief Appraiser should be notified immediately and police department notified. Specific information should be gathered (person making the threat, time, information about the threat, etc.) To present to the police. If the threat involves a bomb, etc., the employees should be evacuated immediately to a safe location until the police determine it is safe to return.

The District's phone system has the capability to record a conversation occurring on the telephone. If a taxpayer gets abusive or threatening, the employee involved should press the record key on his/her phone and record the conversation. If a taxpayer is being abusive but not threatening the employee should attempt to get the Chief Appraiser or the Deputy Chief Appraiser involved in the conversation or politely end the



conversation and hang up. Arguing or retaliating with the taxpayer is not appropriate.

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