

BOSQUE CENTRAL APPRAISAL DISTRICT

BOARD OF DIRECTORS BOARD POLICIES

*Adopted and Maintained by the
Bosque Central Appraisal District*

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I. INTRODUCTION

1. CREATION AND PURPOSE

- The Bosque Central Appraisal District (the “District”) is a political subdivision of the State of Texas created pursuant to Title 1 of the Tax Code. The District's primary responsibility is to develop an annual property appraisal roll for use by taxing units in imposing ad valorem taxes on property in the District.
- The District's boundaries are the same as the Bosque County boundaries.

2. ALLOCATION OF OPERATING COSTS

- The costs of District operations are allocated to the various taxing units participating in the District on an annual basis based on their relative tax levy. For example, a taxing unit that levies five (5) percent of the combined total of taxes levied by all participating taxing entities is allocated five (5) percent of the District's annual operating costs.
- Each taxing unit shall pay its annual allocation in four (4) equal payments. Payments are due before the first day of each calendar quarter, and late payments are assessed penalty and interest.

3. RIGHTS OF TAXING UNITS

- A majority of the taxing units entitled to vote in the selection of the District's Board of Directors (the “Board”) have the authority to veto the appraisal district's budget (§6.06) and to disapprove other actions of the Board (§6.10)

4. DEFINITIONS

- “ARB” means the Appraisal Review Board
- “Board” means the Board of Directors of the District
- “District” means the Bosque Central Appraisal District
- “Tax Code” means the Texas Property Tax Code

5. POLICY UPDATES

The Board may amend or revise these policies from time to time as it sees fit in their sole discretion and as consistent with state law. If any such policy or rule or portion thereof contravenes any law or regulation of the state of Texas or of the United States, such rule or portion thereof shall be of no effect.

II. DISTRICT BOARD OF DIRECTORS

1. NUMBER

- The District is governed by a Board of six (6) members: five (5) voting directors appointed by the taxing units and the Bosque County Tax Assessor-Collector, who serves as a non-voting ex officio member of the Board. [Tax Code Section 6.03(a)]

2. ELIGIBILITY

- To be eligible to serve on the Board, an individual other than the Bosque County Tax Assessor-Collector must be a resident of the District and must have resided in the District for at least two (2) years immediately preceding the date of appointment or election. [Tax Code Section 6.03(a)]
- An employee of a taxing unit participating in the District is not eligible to serve unless the individual is also a member of the governing body or an elected official of a taxing unit participating in the District. [Tax Code Section 6.03(a)]
- A person may not be appointed or continue to serve on the Board if related within the second degree of consanguinity (blood) or affinity (marriage) as determined by Chapter 573 of the Government Code to the following persons:
 - An appraiser who appraises property for use in an ARB proceeding; or
 - A person who represents property owners for compensation before the ARB.[Tax Code Section 6.035(a)(1)] A Board member who continues to hold office knowing he or she is related in this manner to the above-described persons commits a Class B misdemeanor offense. [Tax Code Section 6.035(b)]
- Persons who appraise property for compensation for use in property tax proceedings or tax agents who represent owners for compensation are ineligible to serve on the Board until the expiration of three (3) years after such activity. [Tax Code Section 6.035(a-1)]
- A person is ineligible to serve on the Board if he or she owns property on which delinquent property taxes have been owed for more than 60 days after the date the person knew or should have known of the delinquency, unless the delinquent taxes and any penalties and interest are being paid under an installment payment agreement or a suit to collect the delinquent taxes is deferred or abated. [Tax Code Section 6.035(a)(2)]
- An individual is not eligible to be appointed to or to serve on the Board if an individual has a substantial interest in a business entity that is a party to a contract or the individual is a party to a contract with the District. This prohibition also applies to contracts with a taxing unit that participates in the District if the contract relates to the performance of an activity governed by the Tax Code. A District may not enter into a contract with a Board member or with a business entity in which a Board member has a substantial interest. A taxing unit may not enter into a contract relating to the performance of an activity governed by the Tax Code with a Board member in which the taxing unit participates or with a business entity in which a Board member has a substantial interest. An individual has a substantial interest in a business entity if:
 - the combined ownership of the Board member and the Board member's spouse is at least 10 percent of the voting stock or shares of the business entity; or
 - the Board member or the Board member's spouse is a partner, limited partner, or officer of the business entity. [Tax Code Section 6.036]
- To be eligible to serve on the Board, an individual must have submitted an Acknowledgement of Director's Duties to the Chief Appraiser. [Tax Code § 6.0302]. The Acknowledgement of Director's Duties form is available from the Chief Appraiser and is on file with the District. See also Appendix D.

3. DISTRICT TERM OF OFFICE

- Members of the board serve two-year terms beginning on January 1. An exception occurs for the Tax Assessor-Collector who serves by statute with no term limitations.

4. SELECTION

- The appraisal district is governed by a Board of six (6) members. Five (5) voting members are appointed by the taxing units that participate in the district. The Bosque County Tax Assessor-Collector serves as a non-voting ex officio member of the Board. [Tax Code Section 6.03(a)] Appointed members of the Board are selected as follows [Tax Code Section 6.03]:
 - Appointed members of the Board are appointed by vote of the governing bodies of the incorporated cities and towns, the school districts, the junior college districts, and the county. [Tax Code Section 6.03(c)]
 - The Chief Appraiser shall calculate the number of votes to which each taxing unit is entitled [Tax Code Section 6.03(e)].
 - The voting entitlement of a taxing unit that is entitled to vote for directors is determined by dividing the total dollar amount of property taxes imposed in the district by the taxing unit for the preceding tax year by the sum of the total dollar amount of property taxes imposed in the district for that year by each taxing unit that is entitled to vote, by multiplying the quotient by 1,000, and by rounding the product to the nearest whole number. [Tax Code Section 6.03(d)]
 - Before October 1st of each odd-numbered year, the Chief Appraiser shall deliver to the presiding officer of each taxing unit their voting entitlement. [Tax Code Section 6.03(e)]
 - Before October 15th, each taxing unit that is entitled to vote may nominate by resolution adopted by its governing body one candidate for each position to be filled on the Board. [Tax Code Section 6.03(g)]
 - The Chief Appraiser sends nominees the "Acknowledgment of Duties of Member of Appraisal District Board of Directors". They will be put on the ballot once the individual has: (1) signed the acknowledgement described by this section; and (2) submitted the signed acknowledgement to the Chief Appraiser of the appraisal district. [TX TAX § 6.0302(a), (c)]
 - Before October 30th, the Chief Appraiser shall prepare a ballot listing all candidates and shall deliver a copy of the ballot to the presiding officer of the governing body of each taxing unit entitled to vote. [Tax Code Section 6.03(j)]
 - Before December 15th, the governing body of each taxing unit entitled to vote shall determine its vote by resolution and submit it to the Chief Appraiser. [Tax Code Section 6.03(k)]
 - The Chief Appraiser shall count the votes and declare the five candidates who receive the largest cumulative vote totals the appointed members. The results must be submitted to the presiding officer of each taxing unit entitled to vote before December 31st. [Tax Code Section 6.03(k)]

5. OATH OF OFFICE AND ANTI-BRIBERY STATEMENT

- The Texas Constitution requires each Board member to sign an anti-bribery statement and take an oath of office before beginning a term. The anti-bribery statement and official oath of office are on forms located on the Texas Secretary of State's website and provided as Appendix D (Oath of Office & Statement of Officer) and Appendix D-1 (Anti-Bribery Statement) of this policy.
- No Board member can act until his or her anti-bribery statement is executed, and oath of office is administered.
- The oath of office and statement of office (Appendix D) shall be administered to all Board members at the first meeting of their term.

6. OPEN GOVERNMENT TRAINING AND COMPLIANCE

- Board members are required to comply with all mandatory training requirements outlined by state law and board policies, including the open government training requirements set forth in the Government Code Section 551.005 (Texas Open Meetings Act). Board members must also complete a one- to two-hour training course on responsibilities under the Public Information Act (Government Code Section 552.012) within 90 days of taking the oath of office or otherwise assuming duties as a public official.
- On completion of the required training courses, the Board Member shall provide the certificates of course completion to the District's public information officer or the Chief Appraiser. Additional information on the required training can be found at: <https://texasattorneygeneral.gov/faq/og-open-government-training-information>.
- Open sessions of the Board's meetings and workshops shall be recorded and the recordings made available to the public under the Texas Public Information Act or on the District's website.

7. EX PARTE COMMUNICATIONS

- A Board member commits a Class C misdemeanor offense if the Board member directly or indirectly communicates with the Chief Appraiser on any matter relating to the appraisal of property by the District. [Tax Code Section 6.15(a)] This prohibition also applies to communications with District employees regarding appraisal matters subject to a protest filed by a Board member with the ARB. However, this type of communication is allowed in:
 - an open meeting of the Board or another public forum; or
 - a closed meeting of the Board held to consult with its attorney about pending litigation, at which the Chief Appraiser's presence is necessary for full communication between the Board and its attorney. [Tax Code Section 6.15(a)(1)- (2) and (d)] Also, the prohibition does not prohibit a Board member from transmitting to the Chief Appraiser without comment a complaint by a property owner or taxing unit about the appraisal of a specific property, provided that the transmission is in writing. [Tax Code Section 6.15(c-1)]
- A Board member commits a Class A misdemeanor offense if the Board member communicates with a member of the ARB with the intent to influence a decision by the ARB in the ARB member's capacity as a member of the ARB. [Tax Code Section 6.411(b)] However, this provision does not apply to the communications described in Tax Code Section 6.411(c) (communication with the Board's legal counsel) or the following communications described in Tax Code Section 6.411(c-1):
 - 1) during a hearing on a protest or other proceeding before the ARB;
 - 2) that constitute social conversation;
 - 3) that are specifically limited to and involve administrative, clerical, or logistical matters related to the scheduling and operation of hearings, the processing of documents, the issuance of orders, notices, and subpoenas, and the operation, appointment, composition, or attendance at the training of the ARB; or
 - 4) that are necessary and appropriate to enable the Board to determine whether to appoint, reappoint, or remove a person as a member or officer of the ARB. [Tax Code Section 6.411(b), (c), (c-1), (d)]

8. VACANCIES ON THE BOARD

- In the event of a vacancy of an appointed member of the Board, each taxing unit that is entitled to vote may nominate by resolution adopted by its governing body and delivered to the Chief Appraiser a candidate to fill the vacancy within 45 days of the notification of the vacancy. The Chief Appraiser shall prepare and deliver a list of nominees to the Board within five (5) days. The Board shall appoint by a majority vote of its members one of the nominees to fill the vacancy. [Tax Code Section 6.03(l) (applicable to less populous counties with populations under 75,000)]

9. RECALL OF BOARD MEMBERS

- The governing body of a taxing unit may call for the recall of an appointed member of the Board for whom the taxing unit cast any of its votes in the appointment of the Board. The recall must be in the form of a resolution filed with the Chief Appraiser. The Chief Appraiser shall deliver a written notice of the filing with the presiding officer of each taxing unit. [Tax Code Section 6.033]

10. OFFICERS

- The required officers of the Board shall consist of a Chairperson and Secretary who shall be selected by majority vote at the Board's first regular meeting each year and serve a one-year term. [Tax Code Section 6.04(a)]
- The Board may also select a Vice-Chairperson to serve in the absence of the Chairperson.
- In the event of a vacancy of office, the vacancy is filled at the first regular meeting following the vacancy.
- Board officers may be reappointed for successive one-year terms.
- The duties of the Chairperson shall include:
 - presiding at Board meetings;
 - appointing Board committee members;
 - signing all legal instruments requiring Board approval;
 - performing legal duties as required by state statute; and
 - any other functions assigned by the Board.The Chairperson may vote on any matter coming before the Board except as prohibited by statute.
- The duties of the Vice-Chairperson shall include:
 - performing the duties of the Chairperson when the Chairperson is unavailable; and
 - any other functions assigned by the Board.
- The duties of the Secretary shall include:
 - presiding at meetings when both the Chairperson and Vice-Chairperson are absent from the meeting;
 - assist the Chief Appraiser in meeting statutory notice requirements; and
 - any other functions assigned by the Board.

11. AUTHORITY AND FUNCTIONS OF THE BOARD

The statutory responsibilities of the Board and additional information regarding the implementation of these responsibilities include:

- **Establish the appraisal district office. [Tax Code Section 6.05(a)]**

The District's office is located at 9293 Highway 6, Meridian, Texas 76665.

- **Hire a Chief Appraiser. [Tax Code Section 6.05(c)]**

- The Board shall appoint a Chief Appraiser.
- The Board shall take appropriate action to solicit a number of qualified applicants in the event the position of Chief Appraiser becomes vacant. Applicant solicitations are to be posted in appropriate media outlets, newspapers, trade journals, etc. Such applicant solicitations shall include entry requirements as stated in the Chief Appraiser job description.
- Applicant references shall be requested and contacted.
- The Chief Appraiser is an officer of the District for purposes of the nepotism laws.
- The District may not employ or contract with the Chief Appraiser's spouse, parent or stepparent, child or stepchild, or the spouse of any of these.
- The Board may form a committee to assist with the annual evaluation of the Chief Appraiser. The committee shall report to the full Board with any recommendations, including goal setting.
- The Chief Appraiser job description is attached hereto as **Appendix B** and may be amended from time to time by the Board.

- **Adopt the District's annual operating budget after fulfilling notice requirements and holding a public hearing. [Tax Code Section 6.06(b)]**

- The Board shall consider and adopt an annual budget by September 15th of each year.
- The budget may not be adopted until written notice is given to the taxing entities, and the Board has conducted a public hearing on the proposed budget.
- The Chief Appraiser shall prepare the proposed budget and send to all taxing entities for their review before June 15th of each year.
- The budget shall include the following:
 - each proposed employee position with salary range and benefits;
 - each proposed capital expenditure;
 - an estimate of the budget to be allocated to each taxing unit;
 - a list of obligated reserve funds; and
 - other items necessary for District operations, including contract payments for services, funds for ARB operations, reimbursement for Board expenses, employee education expenses, legal fees, and other expenses incurred by the District and the ARB.

- Not later than the 10th day before the date of the public hearing, the Secretary of the Board shall deliver to the presiding officer of the governing body of each taxing unit participating in the District a written notice of the date, time, and place of the public hearing.
- Based on changes to the proposed budget as approved by the Board, the Chief Appraiser shall prepare the final budget and present it for final Board approval as required by statute.
- The Board may amend the budget if necessary but must deliver a written copy of the proposed amendment to the taxing entities not later than the 30th day before the date the Board acts on it. [Tax Code Section 6.06(c)]

- **Adopt a new budget within 30 days after a budget is disapproved by voting taxing units. [Tax Code Section 6.06(b)]**
- **Comply with statutory requirements for the Appraisal Review Board (ARB) member and auxiliary member selection process. [Tax Code Section 6.41(b), (d), (d-1) and (e), Section 6.414(a), and Section 6.42(a)]**
- See **Chapter IV** of this Policy.
- **Notify taxing units of any vacancy on the Board and elect by majority vote of members one of the submitted nominees. [Tax Code Section 6.03(l)]**
- **Elect from members a Chairperson and Secretary at the first meeting of the calendar year, and, at its option, a Vice-Chairperson. [Tax Code Section 6.04(a)]**
- **Have Board meetings at least once each calendar quarter. [Tax Code Section 6.04(b)]**
 - The Board typically conducts meetings called at the discretion of the Chairperson.
 - Attendance by the Board at its meetings shall be in-person.
- **Develop and implement policies regarding reasonable access to the Board. [Tax Code Section 6.04(d) and (e)]**
 - See **Appendix A** regarding public access to the Board.
- **Prepare information describing the Board's functions and complaint procedures, which must be made available to the public and the appropriate taxing units. [Tax Code Section 6.04(f)]**
 - See Appendix A regarding public access to the Board.
- **Notify parties to a complaint filed with the Board of the status of the complaint unless otherwise provided. [Tax Code Section 6.04(g)]**
 - See Appendix A regarding public access to the Board.
- **Administer public access functions as required by Tax Code Section 6.04(d), (e), and (f). These functions are performed by the Chief Appraiser or designee, as BCAD does not currently employ a Taxpayer Liaison Officer.**
 - See Appendix A regarding public access to the Board and the Chief Appraiser's public access responsibilities.
 - See Appendix F regarding the Chief Appraiser's public access functions.
- **Biennially develop a written plan for the periodic reappraisal of all property in the District's boundaries, hold a public hearing with the required notice, approve a plan by Sept. 15 of each even-numbered year, and distribute copies to participating taxing units and to the Comptroller's office as required. [Tax Code Section 6.05(i)]**
 - The Board shall develop biennially a written plan for the periodic reappraisal of all property within the boundaries of the District according to the requirements of Tax Code Section 25.18 and shall hold a public hearing to consider the proposed plan.
 - Not later than the 10th day before the date of the hearing, the Secretary of the Board shall deliver to the presiding officer of the governing body of each taxing unit participating in the District a written notice of the date, time, and place for the hearing.
 - Not later than September 15 of each even-numbered year, the Board shall complete its hearings, make any amendments, and by resolution finally approve the plan.
- Copies of the approved plan shall be distributed to the presiding officer of the governing body of each taxing unit participating in the District and to the Comptroller's office within 60 days of the approval date.

- The plan shall provide for the following reappraisal activities for all real and personal property in the District at least once every three years:
 - 1) identifying properties to be appraised through physical inspection or by other reliable means of identification, including deeds or other legal documentation, aerial photographs, land-based photographs, surveys, maps, and property sketches;
 - 2) identifying and updating relevant characteristics of each property in the appraisal records;
 - 3) defining market areas in the District;
 - 4) identifying property characteristics that affect property value in each market area, including:
 - a. the location and market area of the property;
 - b. physical attributes of property, such as size, age, and
 - c. condition;
 - d. legal and economic attributes, and
 - e. easements, covenants, leases, reservations, contracts, declarations, special assessments, ordinances, or legal restrictions;
 - 5) developing an appraisal model that reflects the relationship among the property characteristics affecting value in each market area and determines the contribution of individual property characteristics;
 - 6) applying the conclusions reflected in the model to the characteristics of the properties being appraised; and
 - 7) reviewing the appraisal results to determine value.
- **Make an agreement with any newly formed taxing unit's governing body on an estimated budget allocation for the new taxing unit. [Tax Code Section 6.06(h)]**
- **Have prepared an annual financial audit conducted by an independent certified public accountant and deliver a copy of the audit to each voting taxing unit and make available for inspection at the District office. At least once each year. [Tax Code Section 6.063(a) and (b)]**
- **Designate the District depository at least once every two years with authority to extend the contract for one additional two-year period. [Tax Code Section 6.09]**
- **Receive taxing units' resolutions disapproving Board actions. [Tax Code Section 6.10]**
- **Adhere to requirements regarding purchasing and contracting under Local Government Code Chapter 252. [Tax Code Section 6.11]**
- **Provide advice and consent to the Chief Appraiser concerning the appointment of an Agricultural Appraisal Advisory Board and determine the number of members on that advisory board. [Tax Code Section 6.12(a)]**
- **Adhere to laws concerning the preservation, microfilming, destruction, or other disposition of records. [Tax Code Section 6.13]**
- **Adopt and implement a policy for the temporary replacement of an ARB member who violates ex-parte communication requirements. [Tax Code Section 41.66(g)]**
- **Provide for the operation of a consolidated central appraisal district by interlocal contract between two or more adjoining central appraisal districts if requested. [Tax Code Section 6.02]**
- **Have Board meetings at any time at the call of the Chairperson or as provided by Board rule, but not less than once each calendar quarter. [Tax Code Section 6.04(b)]**
- **Contract with another appraisal district or with a taxing unit in the District to perform the duties of the District. [Tax Code Section 6.05(b)]**
- **Prescribe, by resolution, specified actions of the Chief Appraiser relating to District finances or administration that are subject to Board approval. [Tax Code Section 6.05(h)]**

- **Employ a general counsel for the District to serve at the pleasure of the Board. [Tax Code Section 6.05(j)]**
- **Purchase or lease real property and construct improvements necessary to establish and operate an appraisal office or branch office. [Tax Code Section 6.051(a)]**
- **Convey real property owned by the District. [Tax Code Section 6.051(c)]**
- **Authorize the Chief Appraiser to disburse District funds. [Tax Code Section 6.06(f)]**
- **Change the District's method of financing unless any participating taxing unit opposes the change [Tax Code Section 6.061(a)]**
- **Contract with the governing body of a taxing unit or county to assess and collect taxes through the Interlocal Cooperation Act. [Tax Code Section 6.24(a) and (b)]**
- **Authorize the Chief Appraiser to (1) contract with private appraisal firms to perform appraisal services under Tax Code Section 25.01(b); and (2) as permitted by law, appeal certain ARB orders to the District Court [Tax Code Section 42.02].**
- **Authorize the Chief Appraiser to change the appraisal roll at any time to correct a name or address, a determination of ownership, a description of property, multiple appraisals of a property, an erroneous denial or cancellation of any exemption authorized by Tax Code Section 11.13 if the applicant or recipient is disabled or is 65 or older or an exemption authorized by Sections 11.13(q), 11.131, or 11.22, or a clerical error or other inaccuracy as prescribed by Board rule that does not increase the amount of tax liability. [Tax Code Section 25.25(b)]**

12. CONFLICTS OF INTEREST AND GENERAL ETHICS

- Board members are expected to be independent, impartial, and responsible to property owners in the District, not to use the office for personal gain, and comply with state law.
 - The District may not enter into a contract with a member of the ARB or with a business entity in which a member of the ARB has a substantial interest. Also, a taxing unit may not enter into a contract with a member of the ARB or with a business entity in which a member of the ARB has a substantial interest. An individual has a substantial interest in a business entity if:
 - (1) the combined ownership of the individual and the individual's spouse is at least 10 percent of the voting stock or shares of the business entity; or
 - (2) the individual or the individual's spouse is a partner, limited partner, or officer of the business entity.
- The term "business entity" means a sole proprietorship, partnership, firm, corporation, holding company, joint-stock company, receivership, trust, or other entity recognized by law. [Tax Code Section 6.413(b), (d), and (e)]
- Board members are also subject to the provisions of Tax Code Section 6.036 (regarding eligibility), Local Government Code Chapters 171 and 176 (regarding conflicts of interest), and Chapter 39 of the Penal Code (regarding abuse of office). A recusal form for use under Local Government Code Chapter 171 is attached in Appendix C. The Affidavit on Abstention from Voting is attached in Appendix C-1. Forms for use for Chapter 176 purposes are available on the Texas Ethics Commission's website.
 - Board members shall also comply with the Board of Directors Code of Ethics.
 - See **Appendix G** regarding the Board of Directors Code of Ethics.

13. AUTHORITY OF INDIVIDUAL BOARD MEMBERS

- Individual Board members shall have the authority to speak or act on behalf of the Board only as consistent with a resolution or other specific authority granted to an individual Board member by a majority of the Board members present at a meeting held in compliance with the Open Meetings Act.
- 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 a majority of the Board members present at a meeting held in compliance with the Open Meetings Act.
- Individual Board members may not use District resources, including its facilities personnel, equipment, supplies, name, and intellectual property, for private purposes. Individual Board members may not authorize the use of District resources, including its facilities, personnel, equipment, supplies, name, and intellectual property, by a third party.
- Individual Board members shall not exercise any authority over the District, its property, or its employees. No individual Board member has the authority to direct District employees, including the Chief Appraiser, regarding the performance of their duties.
- Except for appropriate duties and functions of the Board Chairman, an individual may not act on behalf of the Board without the express authorization of the Board.
- No Director may communicate with District staff in informal meetings or any other manner concerning his or her protest filed with the Appraisal Review Board. No Director shall appear during the protest process, before the Appraisal Review Board, or before the Board of Directors as an advocate for himself or herself or any other person, business entity, or property, unless he or she discloses to the Board his or her position and responsibilities with the District.
- No Director shall represent, directly or indirectly, any other person, business entity, or property in any action or proceeding against the interests of the District or in any litigation in which the District is a party.
- If any Director accepts or is soliciting a promise of future employment from any person or business entity who has a substantial interest in a person, business entity, or property that would be affected by any decision upon which the Director might reasonably be expected to act, investigate, advise, or make a recommendation, the Director shall disclose the fact to the Board and the Chief Appraiser and shall take no future action on matters regarding the potential future employer.
- No Director shall use his or her official position to secure a special privilege or exemption for himself, herself, or others; to secure confidential information for any purpose not related to his or her official responsibilities; or unless it is in the performance of his or her official duties as outlined by state law.
- No member shall instruct the Chief Appraiser or a staff member to perform any task without authorization from the full Board of Directors.

14. BOARD COMMITTEES

- The Board may establish committees as needed to assist it in carrying out its responsibilities. A majority vote of the Board members present at a meeting held in compliance with the Open Meetings Act will be required to establish a committee unless otherwise provided by Board rule. If the Board approves the establishment of a committee, the Chairperson shall appoint individual Board members to serve as committee members.
- A committee member shall be appointed and serve at the pleasure of the Board chairperson for one calendar year, consistent with annual planning calendar. Committee assignments will be announced in the first meeting after the election of the Board Chairperson, or at the determination of the Board Chairperson.

- A committee member may be removed and/or replaced from the committee at the discretion of the Board Chairperson for any reason.
- Except as otherwise provided herein, each committee may establish its own written operating procedures, subject to the approval by the Board.
- The committees may act only in an advisory capacity to the Board and may not take any action which in any way binds or usurps the power and/or responsibilities of the Board or the Chief Appraiser.

15. AUTHORIZATION OF CHIEF APPRAISER TO PERFORM BOARD SECRETARY FUNCTIONS

The Tax Code outlines specific statutory duties that the Board Secretary must perform. The Board authorizes and delegates to the chief appraiser or an employee of the District performance of the tasks required by the Board Secretary.

16. DEVELOPING THE BOARD MEETING AGENDA

- The Chief Appraiser is responsible for preparing the meeting agenda for the Board.
- The Chief Appraiser may include any items he or she deems necessary related to the District operations and needing attention from or action by the Board.
- Special meetings may be held upon request of the Chief Appraiser or three members of the Board.
- Any board member may propose an item be placed on the agenda. These requests should be submitted to the Chief Appraiser at least 10 days before a scheduled meeting date to be considered.
- The Chief Appraiser will present submitted items to the Board Chairman for consideration. The Chief Appraiser and Board Chairman will determine if an item should be added to an upcoming agenda, should be added to a future agenda, should be referred to the appropriate committee, or should be addressed by other means. The Board Chairman shall consider agenda length, number of action items scheduled for the meeting, regularly scheduled action items, statutorily required items, and timing when considering proposed agenda items.

17. BOARD MEETINGS

Board meetings will be conducted at the District's office located at 9293 Highway 6, Meridian, Texas 76665. In the event that a meeting is held at an off-site location, proper notice of the date, time, and location of the meeting will be posted in accordance with applicable laws. Attendance and participation will occur as required by the Texas Open Meetings Act and Texas Government Code Section 551.127. Remote participation by Board Members will not be allowed.

A majority of the members of the board constitute a quorum. The Bosque County Tax Assessor-Collector serving as a non-voting member is counted in determining the presence of a quorum.

18. TRAVEL AND TRAINING

Board members are not expected to travel on District business. If a Board member is requested to attend a training or function on behalf of the Board, applicable registration fees and lodging will be paid directly by the District. No expenses for optional training will be reimbursed.

19. COMMUNICATION WITH LEGAL COUNSEL

The Board shall retain an attorney, as necessary, to serve as the Board's legal counsel and representative in matters requiring legal services. Individual Board members shall channel legal inquiries through the Chief Appraiser, as appropriate, when advice or information from the District's internal or external legal counsel is sought.

III. DISTRICT ADMINISTRATION

1. CHIEF APPRAISER

- The Chief Appraiser is the chief administrative officer of the District.
- The Board appoints the Chief Appraiser, who serves at the pleasure of the Board. The Board evaluates the Chief Appraiser annually.
- The Chief Appraiser is an officer of the District for purposes of the nepotism law, Chapter 573, Government Code. The District may not employ or contract with the Chief Appraiser's spouse, parent or stepparent, child or stepchild, or the spouse of any of these. [Tax Code Section 6.05(g)]
- To be eligible to serve as a Chief Appraiser, a person must hold one of the following professional designations:
 - Registered Professional Appraiser (RPA) from TDLR;
 - MAI (Member Appraisal Institute) from the Appraisal Institute;
 - Assessment Administration Specialist from the International Association of Assessing Officers (IAAO);
 - Certified Assessment Evaluator (CAE) from IAAO; or
 - Residential Evaluation Specialist (RES) from IAAO.
- A Chief Appraiser with a professional designation other than an RPA must become certified with TDLR as an RPA within five (5) years of appointment as Chief Appraiser. [Tax Code Section 6.05(c)]
- An individual may not serve as a Chief Appraiser unless the individual has completed Chief Appraiser training pursuant to Texas Occupations Code Section 1151.164 and Tax Code Section 5.042. However, a person may serve in a temporary, provisional, or interim capacity as Chief Appraiser for up to one year without completing the required training. [Tax Code Section 5.042(b)] Chief Appraisers are required to complete at least half of their required continuing education hours in programs devoted to one or more of the topics listed in Occupations Code Section 1151.164(b) and at least two of the hours in ethics specific to maintaining the independence of an appraisal office from political pressure. [Texas Occupations Code Section 1151.1581]
- Owing delinquent property taxes disqualifies a person from serving as Chief Appraiser. [Tax Code Section 6.035(a)] A person is ineligible for employment as a Chief Appraiser if he or she owns property on which delinquent property taxes have been owed for more than 60 days after the date the person knew or should have known of the delinquency. [Tax Code Section 6.035(a)] This disqualification does not apply if the person is paying the delinquent taxes and any penalties and interest under an installment payment agreement or has deferred or abated a suit to collect the delinquent taxes. [Tax Code Section 6.035(a)] 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 proceedings under the Tax Code or to a person who represents property owners for compensation in such proceedings in the CAD. [Tax Code Section 6.035(a)]

- A Chief Appraiser who remains employed, knowing he or she is related to an appraiser or tax representative as prohibited, commits a Class B misdemeanor offense. [Tax Code Section 6.035(a)] A Chief Appraiser who is not eligible to serve cannot perform any action required by law for Chief Appraisers, including the preparation, certification, or submission of any part of the appraisal roll. [Tax Code Section 6.05(c)] A Chief Appraiser must give written notice of eligibility to serve as Chief Appraiser to the Comptroller's office no later than January 1 each year. [Tax Code Section 6.05(c)] The Comptroller's office will appoint an eligible person to perform the duties of Chief Appraiser for a CAD whose Chief Appraiser is ineligible to serve. [Tax Code Section 6.0501(a)]
- In the event a vacancy occurs in the office of the Chief Appraiser, the deputy Chief Appraiser shall exercise the responsibilities of the Chief Appraiser until the Board can meet to designate an interim Chief Appraiser who shall coordinate the search for a replacement with the Board. In the event of the Chief Appraiser's retirement or resignation, the Board and the interim Chief Appraiser shall coordinate the search for a replacement. The Board may retain outside assistance deemed necessary to recruit the best possible candidate. The Board's Chief Appraiser Search and Evaluation Committee shall make a recommendation to the Board.
- A committee of board members shall be appointed to solicit applications and make recommendations to the Board. The committee shall advertise the position and required qualifications in such a manner as to reach the majority of qualified applicants, including publication in major appraisal industry association magazines. The committee shall determine appropriate salary, qualifications, and benefits of the position; review resumes; and schedule interviews with the Board for applicants that the Committee determines are sufficiently qualified.
 - The Board shall require applicants to be certified as a Registered Professional Appraiser in accordance with the licensing requirements of the Texas Department of Licensing and Regulation (or other applicable agency that regulates property tax professionals according to law).
 - In determining an appropriate compensation for the Chief Appraiser, the committee shall obtain information regarding Chief Appraiser salaries, qualifications, and benefits from other appraisal districts in counties of similar size and number of parcels to Bosque Central Appraisal District.
 - Upon completion of the process described above, the Board shall interview applicants at a meeting held in accordance with the Texas Open Meetings Act. Interviews may be held in closed session as allowed by the Act; however, the Chief Appraiser shall be selected by the Board of Directors in open session.
 - The Board of Directors shall conduct an annual performance evaluation of the Chief Appraiser and set his or her salary for the following year. The Board of Directors shall confer with and/or notify the Chief Appraiser of the results of this evaluation.
 - The Chief Appraiser may employ and compensate professional, clerical, and other personnel as provided by the budget.

2. CHIEF APPRAISER DUTIES AND RESPONSIBILITIES

- The Chief Appraiser coordinates and implements the goals and objectives established by Board policy, provisions of the 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, such as:
 - appraising all taxable property at market value, except as otherwise provided by law;
 - determining eligibility for exemptions;

- determining eligibility for special appraisal and establishing both a market and special value on qualified property;
- studying property values and sales to determine prevailing market prices;
- creating appraisal records – appraisal cards, tax maps, property identification system, lists, forms applications, and other items;
- creating procedures for equitable and uniform taxation;
- sending notices of appraised value;
- determining whether the property qualified for agricultural or timber appraisal has undergone a change of use and sending a notice of change of use to the owner;
- submitting complete appraisal records of all property to the ARB;
- testifying before the ARB on proposed values or exemptions and other actions taken by the Chief Appraiser or designating a staff member to do so;
- contracting, with the approval of the Board, with private appraisal firms, if appropriate;
- presenting supplemental records and other items for ARB consideration;
- correcting records as ordered by the ARB;
- certifying an appraisal roll and other listings to each taxing unit participating in the District;
- issuing permits for “going out of business sales” and sending notices of such sale to other entities;
- appointing an agricultural advisory Board, with the advice and consent of the Board; and
- perform other legal responsibilities or duties assigned by the Board.
- The Chief Appraiser is assigned duties by the Board necessary to conduct Board duties
- and implementation of Board policy. The Chief Appraiser shall:
 - establish a comprehensive program to conduct all appraisal activities and keep the Board informed on the progress of appraisal activities;
 - develop and implement sound administrative procedures to conduct all District functions;
 - develop and implement an effective financial management system and provide reports to the Board to allow evaluation of the District's fiscal affairs;
 - develop and implement an effective internal budget development system and prepare a proposed budget by June 15 of each year;
 - serve as the District's spokesperson in providing information to news media, taxing units, and the general public on the operations of the District and provisions of the property tax laws;
 - prepare the agenda for each Board meeting, attend all meetings, and provide staff recommendations for all appropriate Board actions;
 - In consultation with the District's chief legal counsel, provide recommendations on litigation matters for Board action;
 - develop and implement a personnel management system for job assignments, personnel evaluations, staff hiring, and other personnel-related matters; and
 - employ and compensate professional, clerical, and other personnel as provided by the budget. However, the Chief Appraiser may not intentionally or knowingly employ any individual related to a member of the Board within the second degree by affinity or within the third degree by consanguinity, as determined under Chapter 573, Texas Government Code. Such an offense is a misdemeanor punishable by a fine of not less than \$100 or more than \$1,000. [Tax Code Section 6.05(f)] Also, an individual may not be employed by the District if the individual is (1) an officer of a taxing unit that participates in the appraisal district or (2) an employee of a taxing unit that participates in the appraisal district. [Tax Code Section 6.054]

3. CHIEF APPRAISER COMPENSATION

The Chief Appraiser is entitled to compensation as provided by the budget adopted by the Board. [Tax Code Section 6.05(d)] The Chief Appraiser's compensation may not be directly or indirectly linked to an increase in the total market, appraised, or taxable value of property in the District. [Tax Code Section 6.05(d)]

4. CHIEF APPRAISER COMMUNICATIONS

- The Chief Appraiser commits a Class C misdemeanor offense if the Chief Appraiser directly or indirectly communicates with a District Board member on any matter relating to the appraisal of property by the District, except in:
 - (1) an open meeting of the Board or another public forum; or
 - (2) a closed meeting of the Board is held to consult with the Board's attorney about pending litigation, at which the Chief Appraiser's presence is necessary for full communication between the Board and the Board's attorney. [Tax Code Section 6.15 (b), (c), and (d)]
- However, the foregoing prohibition does not apply to a routine communication between the Chief Appraiser and the Bosque County Assessor-Collector that relates to the administration of an appraisal roll, including a communication made in connection with the certification, correction, or collection of an account [Tax Code Section 6.15 (b), (c), and (d)]
- Also, the foregoing prohibition does not prohibit a Board member from transmitting to the Chief Appraiser without comment a complaint by a property owner or taxing unit about the appraisal of a specific property, provided that the transmission is in writing. [Tax Code Section 6.15 (c-1)]
- The Chief Appraiser commits a Class B misdemeanor offense if the Chief Appraiser refers a person, whether gratuitously or for compensation, to another person for the purpose of obtaining an appraisal of property, whether or not the appraisal is for ad valorem tax purposes. [Tax Code Section 6.035(c)]
- The Chief Appraiser commits a Class A misdemeanor offense if the Chief Appraiser communicates with the applicable appointing authority regarding the appointment of ARB members. [Tax Code Section 6.41(i), (k)] However, this prohibition does not apply to:
 - (1) a communication between a member of the ARB and the applicable appointing authority regarding the member's appointment to the ARB;
 - (2) a communication between the Chief Appraiser, or a District employee designated to perform public access functions, and the applicable appointing authority in the course of performing administrative duties, so long as the communicating person does not offer an opinion or comment regarding the appointment of ARB members;
 - (3) a communication between a Chief Appraiser or another employee or agent of the District, a member of the ARB, or a member of the Board, and the applicable appointing authority regarding information relating to or described by Tax Code Section 6.41 (d-1) ("All applications submitted to the appraisal district or to the Appraisal Review Board from persons seeking appointment as a member of the Appraisal Review Board shall be delivered to the applicable appointing authority. The appraisal district may provide the applicable appointing authority with information regarding whether any applicant for appointment to or a member of the board owes any delinquent ad valorem taxes to a taxing unit participating in the appraisal district."); Tax Code Section 6.41 (d-5) ("The appraisal district of the county shall provide to the applicable appointing authority, or to the Appraisal Review Board commissioners, as the case may be, the number of Appraisal Review Board positions that require appointment and shall provide whatever reasonable assistance is requested by the applicable appointing authority or the commissions"); Tax Code Section

- 6.41(f) (relating to grounds for removal); or Government Code Section 411.1296 (criminal history record information of an ARB applicant);
- (4) a communication between a property tax consultant or a property owner or an agent of the property owner and the Chief Appraiser or designee regarding information relating to or described by Tax Code Section 6.41(f) (relating to grounds for removal). The Chief Appraiser or designee shall report the contents of such communication to the applicable appointing authority; or
 - (5) a communication between a property tax consultant or a property owner or an agent of the property owner and the applicable appointing authority regarding information relating to or described by Tax Code Section 6.41 (f).
- A Chief Appraiser commits a Class A misdemeanor offense if the Chief Appraiser communicates with a member of the ARB, a member of the Board, or the local administrative District judge if the judge is the appointing authority for the district, regarding a ranking, scoring, or reporting of the percentage by which the Appraisal Review Board or a panel of the board reduces the appraised value of the property. [Tax Code Section 6.41(j), (k)]
 - A Chief Appraiser commits a Class A misdemeanor offense if the Chief Appraiser communicates with a member of the ARB with the intent to influence a decision by the ARB in the ARB member's capacity as a member of the ARB. [Tax Code Section 6.411(b)] This provision does not apply to the communications described in Tax Code Section 6.411(c) (communication with the Board's legal counsel) or the following communications described in subsection Tax Code Section 6.411(c-1):
 - 1) during a hearing on a protest or other proceeding before the ARB;
 - 2) that constitute social conversation;
 - 3) that are specifically limited to and involve administrative, clerical, or logistical matters related to the scheduling and operation of hearings, the processing of documents, the issuance of orders, notices, and subpoenas, and the operation, appointment, composition, or attendance at the training of the ARB; or
 - 4) that are necessary and appropriate to enable the Board to determine whether to appoint, reappoint, or remove a person as a member or the officer of the ARB.

[Tax Code Section 6.411(b), (c), (c-1), (d)]

IV. APPRAISAL REVIEW BOARD

1. ARB DUTIES

- ARBs are appointed to act independently of the appraisal district and to make fair and impartial determinations. The ARB has only the authority specifically granted by statute.
- The ARB is responsible for the local administrative review of appraisal records and hearing taxpayer protests.
- The Board, by resolution, establishes the number of ARB members and auxiliary ARB members. [Tax Code Section 6.41(b)] The number of ARB members may change from time to time as the Board determines.

2. ARB MEMBER SELECTION

- The local administrative district judge of Bosque County is the applicable appointing authority and appoints the members of the ARB. [Tax Code Section 6.41(d)]
- An individual interested in appointment to the ARB must apply on forms designated by the Board and in the manner determined by the Board, or determined by BCAD.

- The ARB Coordinator shall review all applications received and forward them to the local administrative district judge for interviewing and appointment to the ARB.
- When forwarding ARB member candidates to the local administrative district judge, he or she shall consider geographical representation of the County to ensure that members of the ARB adequately represent all areas.
- The applicable appointing authority prescribed by Section 6.41(d) in the county in which the appraisal district is established, (local administrative district judge), shall select a chairman and a secretary from among the members of the Appraisal Review Board. The local administrative district judge is encouraged to select as chairman a member of the Appraisal Review Board, if any, who has a background in law and property appraisal. [Tax Code Section 6.42(a)]
- The ARB Coordinator shall submit to the local administrative district judge, candidates' applications for appointment to the ARB. The local administrative district judge makes all final ARB appointments. [Tax Code Section 6.41(d)]
- All ARB appointments are made by the local administrative district judge. Tax Code Section 6.41(d-1) and Section 6.41(d-2-1) (which provide for board appointment and require at least two elected board members to vote) apply only to counties with a population of 75,000 or more and do not apply to Bosque County. The Board's role is to support the selection process by receiving applications and having the ARB Coordinator forward applications to the judge.
- The local administrative district judge shall provide the Chief Appraiser or designee with the names of the appointed members of the ARB. The Chief Appraiser or designee shall notify the appointees of their appointment, provide any additional paperwork required for appointment, and inform the appointees about when and where they are to appear. [Tax Code Section 6.41(d-3)]
- The District shall provide the local administrative district judge (as the applicable appointing authority) with information, as applicable, regarding: whether an ARB applicant owes any delinquent ad valorem taxes to a taxing unit of the District; the number of ARB positions requiring appointment [Tax Code Section 6.41(d-5)]; grounds for removal of an ARB member [Tax Code Section 6.41(f)]; and criminal history record information of an ARB applicant [Government Code Section 411.1296]. [Tax Code Section 6.41(i) and (k)]
- As required by Tax Code Section 6.41(e), the Board, by resolution, shall provide for staggered terms so that the terms of as close to one-half of the ARB members as possible expire each year. In making the initial or subsequent appointments, the local administrative district judge (as the applicable appointing authority) shall designate those ARB members who serve one-year terms as needed to implement the Board's staggered-term resolution.
- An auxiliary ARB member is appointed in the same manner and for the same term as an ARB member under Tax Code Section 6.41 and is subject to the same eligibility requirements and restrictions as a Board member under Tax Code Sections 6.41, 6.412, and 6.413. [Tax Code Section 6.414(b)]
- A member of the ARB may be removed by the local administrative district judge (as the applicable appointing authority) or the judge's designee. Grounds for removal are: (1) a violation of Tax Code Sections 6.412, 6.413, 41.66(f), or 41.69; (2) good cause relating to the attendance of members at called meetings of the ARB as established by written policy adopted by a majority of the Board, attached as Appendix E; or (3) evidence of repeated bias or misconduct. [Tax Code Section 6.41(f)]

3. ARB EX PARTE COMMUNICATIONS

- ARB members commit an offense if the ARB member communicates with the Chief Appraiser or, another employee, or a member of the District's Board in violation of Tax Code Section 41.66(f), which provides that an ARB member may not communicate with another person concerning:
 - the evidence, argument, facts, merits, or any other matters related to an owner's protest, except during the hearing on the protest; or
 - a property that is the subject of the protest, except during a hearing on another protest or other proceeding before the Board at which the property is compared to other property or used in a sample of properties.

4. ARB ETHICS AND CONFLICTS OF INTEREST

- The District may not enter into a contract with a member of the ARB or with a business entity in which a member of the ARB has a substantial interest. Also, a taxing unit may not enter into a contract with a member of the ARB or with a business entity in which a member of the ARB has a substantial interest. An individual has a substantial interest in a business entity if:
 - the combined ownership of the individual and the individual's spouse is at least 10 percent of the voting stock or shares of the business entity; or
 - the individual or the individual's spouse is a partner, limited partner, or officer of the business entity.

The term "business entity" means a sole proprietorship, partnership, firm, corporation, holding company, joint-stock company, receivership, trust, or other entity recognized by law. [Tax Code Section 6.413(b), (d), (e)]

5. ARB CLERICAL SUPPORT

- The Chief Appraiser assigns District staff to provide clerical assistance to the ARB. The law requires the ARB to adopt rules of procedure. The ARB must post its hearing procedures wherever it conducts protest hearings.

6. ARB BUDGET

- The District budget should separately identify ARB budget expenses in the District's budget to the extent practicable.
- The ARB Chairperson should make every effort to schedule ARB panel hearings and meetings in a manner calculated not to exceed the District budget.

7. ARB ATTORNEY

- The ARB may employ legal counsel of its choice if provided for in District budget, or use the services of the County Attorney if the District budget does not provide for retention of a private ARB attorney. [Tax Code Section 6.43(a), (e)]
- Except for the County Attorney, an attorney may not serve as legal counsel for the ARB if the attorney or a member of that attorney's law firm has during the year before the date of the ARB's hiring of the attorney represented a property owner who owns property in the District, a taxing unit member of the District, or the District in a matter addressed by Tax Code Sections 1.111 or 25.25, Subtitle F of Title 1 of the Tax Code, or Subchapter Z, Government Code. [Tax Code Section 6.43(b)]

- If the ARB is a defendant in litigation, no settlement may be reached in the matter without the approval of the Board.

8. ARB COMPENSATION

- Members of the ARB, including auxiliary ARB members, are entitled to per diem set by the District budget for each day the ARB meets and to reimbursement for actual and necessary expenses incurred in the performance of ARB functions as provided by the District budget. [Tax Code Section 6.42(c)].

9. TEMPORARY APPOINTMENT OF ARB MEMBERS

- Depending on the staffing needed to meet the statutory obligations of the ARB, if one or more ARB members have resigned or been removed from office, the ARB Chairman shall notify the Chief Appraiser or designee about the temporary or permanent vacancy (as the case may be). The Chief Appraiser or designee shall notify the applicable appointing authority of the number of temporary or permanent vacancies needing to be filled and request that the position(s) be filled.
- If the vacancy is permanent, the request to the applicable appointing authority shall be for appointment of replacement ARB member(s) for the unexpired term(s) of the recusing, removed, or resigning member. If the vacancy is temporary, the request to the applicable appointing authority shall be for a replacement ARB member to serve until the expiration of the temporary vacancy period, which shall not be longer than December 31 of any calendar year.
- The term of service of any appointee filling a temporary or permanent vacancy shall commence on the first day of his or her service as an ARB member; the past service term of the recusing, removed, or resigning ARB member shall not count toward the service term of the replacement ARB member.

APPENDIX A

BOSQUE CENTRAL APPRAISAL DISTRICT GENERAL POLICIES & PROCEDURES FOR PUBLIC ACCESS

I. GENERAL INFORMATION ABOUT THE DISTRICT

The Bosque Central Appraisal District's (District's) primary function is appraising taxable property for Bosque County, cities, school districts, and other special taxing units such as fire, water, and hospital districts, which levy property taxes within their jurisdictional boundaries. The District appraises thousands of property parcels annually. The District also administers property tax exemptions and determines taxable situs of property. The chief executive of the District is the Chief Appraiser.

II. DISTRICT BOARD OF DIRECTORS

The governing body of the District is its Board of Directors (Board). The Board selects a Chief Appraiser and board general counsel, adopts the annual District budget, and ensures that the District follows policies and procedures and applicable state laws and regulations. The Board does not appraise property, hear protests, or make decisions affecting appraisal records.

III. CHIEF APPRAISER — PUBLIC ACCESS FUNCTIONS

Bosque Central Appraisal District does not currently employ a Taxpayer Liaison Officer. The public access and informational functions required by Tax Code Section 6.04(d), (e), and (f) are performed by the Chief Appraiser or designee. The Chief Appraiser or designee also resolves complaints that fall outside the jurisdiction of the Appraisal Review Board (ARB). At each regular meeting of the Board, the Chief Appraiser or designee reports on the number, nature, and status of resolution on any complaints.

The Chief Appraiser or designee is responsible for preparing information of public interest describing the functions of the Board and the procedures by which complaints are filed with and resolved by the Board. The Chief Appraiser or designee shall make this information available to the public and the appropriate taxing jurisdictions. The Chief Appraiser or designee also:

- administers the appraisal District's public access functions;
- provides information and materials to the public to assist property owners in understanding the appraisal process, procedures for filing comments, suggestions or complaints, and related matters;
- resolves disputes that do not involve matters that may be protested under Tax Code Section 41.41 and provides reports to the Board on the status of all complaints;
- receives, compiles, and forwards complaints, comments, and suggestions concerning ARB matters to the Texas Comptroller's Office;
- delivers ARB applications received and provides clerical assistance to the applicable appointing authority as part of the ARB selection process; and Bosque Central Appraisal District General Policies for Public Access
- Performs similar duties and responsibilities as assigned.

The Board may authorize the Chief Appraiser to designate one or more staff members to assist with public access functions as needed.

IV. WHO MAY ADDRESS THE BOARD

It is the policy of the Board to provide the public with a reasonable opportunity to address the Board at any public meeting of the Board on any issue or matter within its jurisdiction in accordance with the Texas Open Meetings Act. The Board allows each member of the public who desires to address the Board on an item to do so before the Board's consideration of the item.

V. PROCEDURES FOR SPEAKING AT A BOARD MEETING

The procedures for addressing the Board are outlined below:

The public may address the Board during the "Citizen Communication" agenda item, which shall be placed on the agenda before the Consent Agenda and the Regular Agenda. To be eligible to speak during "Citizen Communication," persons must complete a Speaker Registration Form and submit it to the presiding officer before the meeting begins. At the beginning of each regular meeting, the presiding officer will use the Speaker Registration Forms to invite those who wish to speak to come forward to the podium, state their name and the agenda item they wish to address for the record, and make their remarks within the prescribed time limits. If a person wishes to speak about a subject that is not on the agenda but is within the Board's jurisdiction, the speaker may speak for the prescribed time, but in accordance with state law, the Board may not deliberate or take any action regarding the subject other than to provide a statement of fact in response to an inquiry, recite existing policy, or direct that the subject be placed on an agenda for a subsequent meeting. The presiding officer may, but is not required to, invite anyone who did not fill out and submit a Speaker Registration Form before the meeting began to submit a late Speaker Registration Form and address the Board during "Citizen Communication."

SPEAKER TIME LIMITS:

GENERAL RULE

The first ten (10) individuals who sign up to speak before the Board during a meeting's "Citizen Communication" agenda item will each have three (3) minutes to address the Board. All subsequent individuals will each be allotted one (1) minute to address the Board. The Board's presiding officer may limit the time for each speaker if comments are repetitive or extend a speaker's time at their discretion.

Exceptions to these limits include:

EXCEPTION FOR SPEAKERS NEEDING TRANSLATORS

Speakers who will be addressing the Board through a translator will have six (6) minutes to address the Board. Citizens may be accompanied by their own translator or request that a translator be provided by the District. Please note, however, that requests for a translator must be made to the District at least seven (7) days in advance of the Board meeting.

EXCEPTION FOR DONATING TIME

Persons may donate their time to another speaker if (a) the person donating time is present when the speaker begins to address the Board and (b) the person donating time specifies the name of the speaker to whom they are donating their time. Individuals may accrue no more than three (3) minutes of speaking time through a combination of their allotted time and time donated to them.

EXCEPTION FOR EXECUTIVE SESSION

Citizen participation is not permitted during Executive Session.

PROHIBITED SPEECH

The presiding officer may limit or terminate the speaking time of speakers who use obscene, vulgar, or profane language or whose speech is prohibited by law. However, the Board will not prohibit criticism of the Board or any action, omission, policy, procedure, program, or service of the District unless the criticism is otherwise prohibited by law.

Reasonable time shall be provided during each Board meeting for public comment on District and ARB policies and procedures and a report from the Chief Appraiser or designee on any complaints received. [Tax Code Section 6.04(d)]

VI. POLICIES FOR REVIEWING AND RESPONDING TO COMPLAINTS AND CERTAIN GRIEVANCES

The Board will consider written complaints about the policies and procedures of the District, the ARB, the Board, any specific member thereof, or any other matter within the Board's lawful jurisdiction. Complaints should specify the name of the individual(s), Board or department involved, dates, nature of the complaint, and the complainant's contact information. ***Please note, however, that the Board is prohibited by law from addressing any matter that might involve a challenge, protest, or correction before the ARB. Additionally, the Board has no authority to overrule the Chief Appraiser or an ARB decision on a value, correction, or a protest.***

Please mail or deliver written complaints and correspondence to:

Bosque Central Appraisal District
P.O. Box 393
Meridian, TX 76665-0393
feedback@bosquecad.com

Complaints and correspondence may also be emailed to the Board at feedback@BosqueCAD.com.

At each regularly scheduled meeting, the Chief Appraiser or designee shall report to the Board on the nature of any complaints received and the status of their resolution.

Board deliberations concerning complaints will comply with provisions of the Texas Open Meetings Act, Chapter 551, Government Code.

Until the final disposition of a complaint, the Chief Appraiser or designee will notify the complainant at least quarterly on the status of the complaint unless such notice would jeopardize an investigation.

The Board shall also hear and make determinations on certain grievances properly filed under Section 17.5 of the Personnel Policy Manual relating to Grievances Against the Chief Appraiser. The provisions of Section 17.5 of the Personnel Policy Manual shall govern those grievance proceedings.

VII. INTERPRETERS/TRANSLATORS

The Board will provide an interpreter at a Board meeting upon the request of a person who does not speak English or who must communicate by sign language. The request must be in writing, received by the Chief Appraiser or designee at least seven (7) days before the meeting at which the interpreter is needed, and must state the language required to be interpreted and that the requestor is unable to provide their own interpreter. If written notice is not received at least seven (7) days prior to the meeting, the District will not be able to make the appropriate accommodations.

VIII. ACCESS BY DISABLED PERSONS

The District's offices are wheelchair accessible. Disabled persons who wish to address the Board and need special assistance for entry or access should notify the Chief Appraiser or designee in writing at least seven (7) days before the meeting. The District office has van-accessible parking spaces available to disabled persons in its parking lot in front of the building. The main entrance doors do not have wheelchair-assist buttons.

The Board meeting room is also wheelchair accessible. A person who needs additional assistance for entry or access should notify the Chief Appraiser or designee in writing at least seven (7) days before the meeting. If notice is not given within seven (7) days, the District will attempt to make the appropriate accommodations.

IX. COMMUNITY OUTREACH

District personnel are available to speak to civic groups and other organizations on taxpayer rights, exemption issues, recent changes to property tax laws, and other appraisal-related topics. A minimum of two (2) weeks advance notice is required. For more information, please contact the Chief Appraiser at (254) 435-2304 or via email at feedback@bosquecad.com.

X. DISTRICT WEBSITE AND SOCIAL MEDIA

The Bosque Central Appraisal District maintains a website online at bosquecad.com. Information provided on that website includes live broadcasts and previous recordings of Board of Directors meetings, webinar archives, video tutorials, public information reports, forms, instructional documents, District calendar, District contact information, property owner portal, comprehensive property search, and other information required by state law or in the interest of the public.

The Bosque Central Appraisal District maintains a presence on multiple social media sites to connect with and provide important information to the public. Links to active profiles can be found at bosquecad.com. The District does not provide customer service support through these sites.

XI. TAX CALENDAR

Date	Process
January 1	Appraisal districts are required to appraise property at its value on this date.
January 1 – April 30	Appraisal districts complete appraisals and process applications for exemptions.
April – May	Appraisal districts send notices of appraised value.
May 15	Appraisal Review Boards begin hearing protests from property owners.
July 25	Appraisal districts certify current appraised values to taxing units.
August – September	Local taxing units adopt tax rates.
October 1	Local taxing units begin sending tax bills to property owners.
January 31	Taxes due to local taxing units (or county tax assessor, if acting on their behalf).
February 1	Local taxing units begin charging penalties and interest for unpaid tax bills.

CONTACT INFORMATION:

BOSQUE CENTRAL APPRAISAL DISTRICT

Physical Address:

9293 Hwy 6, Meridian, TX 76665

Mailing Address:

PO Box 393, Meridian, TX 76665-0393

Business Hours:

Monday through Friday 8:00 am - 5:00 pm

Phone:

(254) 435-2304

Fax:

(254) 435-6139

Email:

feedback@bosquecad.com

Website:

www.bosquecad.com

APPENDIX B

CHIEF APPRAISER JOB DESCRIPTION

Bosque Central Appraisal District | Chief Appraiser — Job Description

BOSQUE CENTRAL APPRAISAL DISTRICT

CHIEF APPRAISER — JOB DESCRIPTION

Position Title:	Chief Appraiser
Department:	Administration
Reports To:	Board of Directors
FLSA Status:	Exempt
Adopted:	June 9, 2026
Replaces:	Job Description dated September 2005

POSITION SUMMARY

The Chief Appraiser is the chief administrative officer of Bosque Central Appraisal District (BCAD). The Chief Appraiser coordinates and implements the goals and objectives 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 duties related to the development of appraisal rolls and the administration of the appraisal office, as well as administrative and management duties assigned by the Board of Directors. The Chief Appraiser serves at the pleasure of the Board of Directors.

ELIGIBILITY REQUIREMENTS

To be eligible to serve as Chief Appraiser, a person must:

- Hold one of the following professional designations: Registered Professional Appraiser (RPA) from Texas Department of Licensing and Regulation (TDLR); MAI (Member Appraisal Institute) from the Appraisal Institute; Assessment Administration Specialist, Certified Assessment Evaluator (CAE), or Residential Evaluation Specialist (RES) from International Association of Assessing Officers (IAAO). A Chief Appraiser holding a designation other than RPA must become certified as an RPA within five (5) years of appointment. [**Tax Code § 6.05(c)**]
- Have completed Chief Appraiser training pursuant to **Texas Occupations Code § 1151.164** and **Tax Code § 5.042**. A person may serve in a temporary, provisional, or interim capacity for up to one year without completing required training. At least half of required continuing education hours must be in topics listed in Occupations Code § 1151.164(b), and at least two hours must address ethics and maintaining the independence of an appraisal office from political pressure. [**Occupations Code § 1151.1581**]

Bosque Central Appraisal District | Chief Appraiser — Job Description

- Not owe delinquent property taxes on property the person owns for more than 60 days after the date the person knew or should have known of the delinquency (unless paying under an installment agreement or the delinquency is deferred or abated). [**Tax Code § 6.035(a)**]
- Not be related within the second degree by consanguinity or affinity to a person who appraises property for compensation in Tax Code proceedings or who represents property owners for compensation in the appraisal district. [**Tax Code § 6.035(a)**]
- Give written notice of eligibility to serve as Chief Appraiser to the Comptroller's office no later than January 1 each year. [**Tax Code § 6.05(c)**]

The Chief Appraiser is an officer of the District for purposes of the nepotism law. The District may not employ or contract with the Chief Appraiser's spouse, parent or stepparent, child or stepchild, or the spouse of any of these. [**Gov't Code Ch. 573; Tax Code § 6.05(g)**]

EDUCATION AND EXPERIENCE (HIRING GUIDELINES)

- Bachelor's degree from an accredited college or university, or equivalent appraisal experience as determined by the Board of Directors;
- Current RPA designation or active enrollment in the RPA certification program preferred; CTA (Certified Tax Administrator) designation a plus;
- Demonstrated management, financial, and communication skills;
- Proficiency with appraisal software, GIS mapping tools, and standard office technology; and
- Demonstrated ability to work effectively with elected and appointed officials, taxing units, taxpayers, and the general public.

ESSENTIAL DUTIES AND RESPONSIBILITIES

A. Appraisal and Roll Development

1. Appraise all taxable property at market value, except as otherwise provided by law; execute the adopted biennial reappraisal plan. [**Tax Code § 25.18**]
2. Determine eligibility for total or partial exemptions and act on exemption applications within statutory deadlines. [**Tax Code Ch. 11**]
3. Determine eligibility for special appraisal (agricultural, wildlife management, timber) and establish both a market value and a special value on qualified property; determine whether property qualified for agricultural or timber appraisal has undergone a change of use and send notice to the owner. [**Tax Code Ch. 23**]
4. Study real property, personal property, and land values; analyze sales data to determine prevailing market prices.
5. Observe and record changes to property such as ownership transfers, new construction, demolition, use changes, and other factors affecting value or taxability.
6. Create and maintain appraisal records — appraisal cards, tax maps, property identification system, lists, forms, applications, and other items. [**Tax Code § 25.02**]
7. Create procedures for equitable and uniform taxation.

Bosque Central Appraisal District | Chief Appraiser — Job Description

8. Send and receive rendition forms, exemption applications, and other applications within statutory deadlines. [**Tax Code § 22.23, § 11.43**]
9. Send notices of appraised value with estimated tax information to property owners whose values increase or who have newly appraised property. [**Tax Code § 25.19**]
10. Notify taxing units of preliminary values and information on the appraisal roll. [**Tax Code § 26.01**]
11. Submit a complete appraisal roll of all property to the ARB. [**Tax Code § 25.22**]
12. Testify before the ARB on proposed values, exemptions, and other actions taken; present supplemental records and other items for ARB consideration; designate staff to testify as appropriate. [**Tax Code Ch. 41**]
13. Correct records as ordered by the ARB. [**Tax Code § 41.47**]
14. Certify the appraisal roll and other listings to each taxing unit participating in the District. [**Tax Code § 26.01**]
15. Issue permits for “going out of business sales” and send notices of such sales to other entities.
16. Appoint an Agricultural Appraisal Advisory Board, with the advice and consent of the Board of Directors.
17. Contract, with the approval of the Board, with private appraisal firms if appropriate.

B. Administration and Finance

18. Prepare and present a proposed annual operating budget to the Board of Directors; send the proposed budget to all taxing entities before June 15 each year. [**Tax Code § 6.06**]
19. Act as custodian of all appraisal district records; maintain records in compliance with the BCAD Records Management Policy and the Local Government Records Act. [**Tax Code § 6.05(b)**]
20. Administer public access functions required by **Tax Code § 6.04(d), (e), and (f)** (BCAD does not currently employ a Taxpayer Liaison Officer); inform taxpayers of provisions of the law affecting them.
21. Supervise work of contractors such as appraisal firms, computer service providers, and other vendors.
22. Employ and compensate professional, clerical, and other personnel within Board-adopted budget authority. [**Tax Code § 6.05(b)**]
23. Handle any assessment or collection duties contracted between the Board and a taxing unit, or as required by referendum.
24. Serve as BCAD’s Investment Officer; administer the investment program in compliance with the BCAD Investment Policy and the Public Funds Investment Act. [**Gov’t Code Ch. 2256**]
25. Review ARB decisions and advise the Board on any that may warrant appeal to district court. [**Tax Code § 42.01**]
26. Administer the BCAD public information program in compliance with the Texas Public Information Act; ensure staff complete required training. [**Gov’t Code Ch. 552, § 552.012**]

Bosque Central Appraisal District | Chief Appraiser — Job Description

C. Board Support and Policy Implementation

27. Keep the Board informed on operations and progress; prepare monthly activity reports and presentations at Board meetings.
28. Handle arrangements, notices, and agenda preparation for Board meetings in compliance with the Texas Open Meetings Act; assist the Board Secretary in meeting statutory notice requirements. [**Gov't Code Ch. 551**]
29. Provide information to taxing units, news media, and the general public on District operations and applicable provisions of property tax law.
30. Administer policies established by appropriate federal, state, and local agencies and by the Board of Directors.
31. Develop and maintain a comprehensive biennial reappraisal plan reviewed and approved by the Board. [**Tax Code § 25.18**]
32. Develop and implement an effective financial management system; provide fiscal reports to the Board.
33. Develop and administer a personnel management system covering job assignments, performance evaluation, hiring, discipline, staff policy, and other personnel-related functions.
34. Coordinate with the ARB on administrative, clerical, and logistical matters related to scheduling and operation of ARB hearings, consistent with ex parte communication restrictions. [**Tax Code § 6.411**]
35. Ensure all staff complete required training, including Public Information Act training for employees with information-request responsibilities. [**Gov't Code § 552.012**]
36. Perform other legal responsibilities or duties assigned by the Board of Directors.

PERFORMANCE EVALUATION

The Board of Directors shall conduct an annual performance evaluation of the Chief Appraiser and set compensation for the following year. The Board shall confer with and/or notify the Chief Appraiser of the results. Evaluation criteria include: timeliness and quality of statutory and Board-assigned duties; attendance and availability; compliance with applicable law, district rules, and Board policies; maintenance of required certifications and training hours; and leadership, communication, and entity relations.

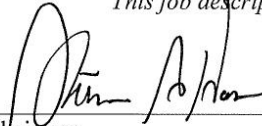
VACANCY

In the event of a vacancy, the Deputy Chief Appraiser (if any) shall exercise the responsibilities of the Chief Appraiser until the Board designates an interim Chief Appraiser. The interim Chief Appraiser shall coordinate the search for a replacement with the Board. The Board may retain outside assistance to recruit qualified candidates. The Board's Chief Appraiser Search and Evaluation Committee shall make a recommendation to the full Board.

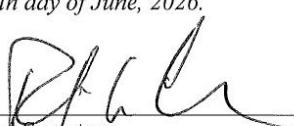
Bosque Central Appraisal District | Chief Appraiser — Job Description

ADOPTED BY THE BOARD OF DIRECTORS OF BOSQUE CENTRAL APPRAISAL DISTRICT

This job description is adopted this 9th day of June, 2026.



Board Chairman



Board Secretary

(Adopted as Appendix B to the Board Policies, effective January 1, 2026)

This document is effective as of January 1, 2026, notwithstanding its adoption by the Board of Directors on June 9, 2026 (see Resolution 2026-002, Section 4).

Effective: January 1, 2026

(Adopted as Appendix B to the Board Policies)

APPENDIX B-1

CHIEF APPRAISER PERFORMANCE EVALUATION

Bosque Central Appraisal District | Board Policies | Adopted: June 9, 2026

APPENDIX B-1 CHIEF APPRAISER PERFORMANCE EVALUATION

Bosque Central Appraisal District | Chief Appraiser — Performance Evaluation

Chief Appraiser:	
Evaluation Period:	
Date of Evaluation:	

Statutory Authority: This evaluation is conducted annually by the Board of Directors pursuant to Texas Tax Code §6.05(i) and the BCAD Board of Directors Policies, Appendix B (Chief Appraiser Job Description), Performance Evaluation section. The Board shall confer with and/or notify the Chief Appraiser of the results of this evaluation.

INSTRUCTIONS

Please rate the performance of the Chief Appraiser using the following scale:

1 — Strongly Disagree 2 — Somewhat Disagree 3 — No Opinion 4 — Agree 5 — Strongly Agree

The Board of Directors will compile responses, share the consolidated results with the Chief Appraiser, and place this evaluation in the Chief Appraiser's personnel file.

#	Evaluation Criterion	Rating (1–5)
1	The Chief Appraiser keeps the Board of Directors informed.	
2	The Chief Appraiser presents financial information in a complete and understandable format.	
3	Agenda items are presented and explained clearly and knowledgeably.	
4	The Chief Appraiser works well with members of the community.	
5	The Chief Appraiser works well with the taxing units in the District.	
6	There is a good balance between time spent in the office and other responsibilities within and outside the District.	
7	The Chief Appraiser has the respect and cooperation of the staff.	
8	The Chief Appraiser is a strong, motivating leader.	
9	The Chief Appraiser is a good manager.	
10	There is a clear purpose and direction that the District follows.	
11	The Chief Appraiser maintains all required certifications and completes required training hours, including continuing education and ethics training.	
12	The Chief Appraiser complies with applicable law, District rules, and Board policies.	
13	The Chief Appraiser is honest and ethical.	

ADDITIONAL COMMENTS

BOARD OF DIRECTORS — SIGNATURES

By signing below, each Board member confirms that they have completed this evaluation and approve its placement in the Chief Appraiser's personnel file.

Signature — Chairperson

Date

Signature — Vice Chairperson

Date

Signature — Secretary

Date

Signature — Board Member

Date

Signature — Board Member

Date

Effective: January 1, 2026

(Adopted as Appendix B-1 to the Board Policies)

LOCAL GOVERNMENT OFFICER CONFLICTS DISCLOSURE STATEMENT

Section 176.003 of the Local Government Code requires certain local government officers to file this form. A "local government officer" is defined as a member of the governing body of a local governmental entity; a director, superintendent, administrator, president, or other person designated as the executive officer of a local governmental entity; or an agent of a local governmental entity who exercises discretion in the planning, recommending, selecting, or contracting of a vendor. This form is required to be filed with the records administrator of the local governmental entity not later than 5 p.m. on the seventh business day after the date on which the officer becomes aware of the facts that require the filing of this statement.

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

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

INSTRUCTIONS FOR COMPLETING THIS FORM

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

- 1. Name of Local Government Officer.** Enter the name of the local government officer filing this statement.
- 2. Office Held.** Enter the name of the office held by the local government officer filing this statement.
- 3. Name of vendor described by Sections 176.001(7) and 176.003(a), Local Government Code.** Enter the name of the vendor described by Section 176.001(7), Local Government Code, if the vendor: a) has an employment or other business relationship with the local government officer or a family member of the officer as described by Section 176.003(a)(2)(A), Local Government Code; b) has given to the local government officer or a family member of the officer one or more gifts as described by Section 176.003(a)(2)(B), Local Government Code; or c) has a family relationship with the local government officer as defined by Section 176.001(2-a), Local Government Code.
- 4. Description of the nature and extent of each employment or other business relationship and each family relationship with vendor named in item 3.** Describe the nature and extent of the employment or other business relationship the vendor has with the local government officer or a family member of the officer as described by Section 176.003(a)(2)(A), Local Government Code, and each family relationship the vendor has with the local government officer as defined by Section 176.001(2-a), Local Government Code.
- 5. List gifts accepted, if the aggregate value of the gifts accepted from vendor named in item 3 exceeds \$100.** List gifts accepted during the 12-month period (described by Section 176.003(a)(2)(B), Local Government Code) by the local government officer or family member of the officer from the vendor named in item 3 that in the aggregate exceed \$100 in value.
- 6. Signature.** Signature of local government officer. Complete this section after you finish the rest of this report. You have the option to either: (1) take the completed form to a notary public where you will sign above the first line that says "Signature of Local Government Officer" (an electronic signature is not acceptable) and your signature will be notarized, or (2) sign above both lines that say "Signature of Local Government Officer (Declarant)" (an electronic signature is not acceptable), and fill out the unsworn declaration section.

Local Government Code § 176.001(2-a): "Family relationship" means a relationship between a person and another person within the third degree by consanguinity or the second degree by affinity, as those terms are defined by Subchapter B, Chapter 573, Government Code.

Local Government Code § 176.003(a)(2)(A):

(a) A local government officer shall file a conflicts disclosure statement with respect to a vendor if:

(2) the vendor:

(A) has an employment or other business relationship with the local government officer or a family member of the officer that results in the officer or family member receiving taxable income, other than investment income, that exceeds \$2,500 during the 12-month period preceding the date that the officer becomes aware that:

- (i) a contract between the local governmental entity and vendor has been executed; or
- (ii) the local governmental entity is considering entering into a contract with the vendor.

(Adopted as Appendix C to the Board Policies)

APPENDIX C-1

AFFIDAVIT ON ABSTENTION FROM VOTING

AFFIDAVIT ON ABSTENTION FROM VOTING

MEETING DATE: _____

AGENDA ITEM: _____

STATE OF TEXAS §

COUNTY OF BOSQUE §

I, _____, a member of the Board of Directors of the Bosque Central Appraisal District, file this affidavit in accordance with the provisions of Chapter 171 of the Texas Local Government Code, and hereby on oath state the following:

A. Business Entity

Name of Entity: _____

I and/or person(s) related to me have a substantial interest in a business entity that would be specially affected economically by the matter presently pending before the Board. The nature and extent of the interest is:

_____ Ownership of ten percent (10%) or more of the voting stock or shares of the business entity or ownership of \$15,000 or more of the fair market value of the business entity.

_____ Funds received from the business entity exceed 10 percent of gross income for the previous twelve months.

B. Real Property

_____, and/or person(s) related to me*, have an interest in real property that has a fair market value of \$2,500 or more, and it is reasonably foreseeable that the action presently pending before the Board will have a special economic effect on the value of the property, distinguishable from the effect on the public.

*For purposes of this affidavit, "person(s)" refers to first degree by consanguinity (parents or child, natural or adoptive), or first degree by affinity (spouse, step child, mother-in-law, father-in-law, daughter-in-law, son-in-law). (In cases of divorce or death, if a child is living, the marriage is considered as continuing, even after divorce or death.)

C. Other

_____ Other

Explanation: _____

APPENDIX D

OATH OF OFFICE & STATEMENT OF OFFICER

Form #2204 Rev 9/2017

Submit to:
SECRETARY OF STATE
Government Filings Section
P O Box 12887
Austin, TX 78711-2887
512-463-6334
FAX 512-463-5569
Filing Fee: None

This space reserved for office use



OATH OF OFFICE

IN THE NAME AND BY THE AUTHORITY OF THE STATE OF TEXAS,
I, _____, do solemnly swear (or affirm), that I will faithfully execute the duties of the office of _____ of the State of Texas, and will to the best of my ability preserve, protect, and defend the Constitution and laws of the United States and of this State, so help me God.

Signature of Officer

Certification of Person Authorized to Administer Oath

State of _____

County of _____

Sworn to and subscribed before me on this _____ day of _____, 20____.

(Affix Notary Seal,
only if oath
administered by a
notary.)

Signature of Notary Public or
Signature of Other Person Authorized to Administer An
Oath

Printed or Typed Name

APPENDIX D-1

ANTI-BRIBERY STATEMENT

Form #2201 Rev. 05/2020
Submit to:
SECRETARY OF STATE
Government Filings
Section P O Box 12887
Austin, TX 78711-2887
512-463-6334
512-463-5569 - Fax
Filing Fee: None



STATEMENT OF OFFICER

Statement

I, _____, do solemnly swear (or affirm) that I have not directly or indirectly paid, offered, promised to pay, contributed, or promised to contribute any money or thing of value, or promised any public office or employment for the giving or withholding of a vote at the election at which I was elected or as a reward to secure my appointment or confirmation, whichever the case may be, so help me God.

Title of Position to Which Elected/Appointed: _____

Execution

Under penalties of perjury, I declare that I have read the foregoing statement and that the facts stated therein are true.

Date: _____

Signature of Officer

APPENDIX E

Bosque Central Appraisal District

ARB ATTENDANCE POLICY

Bosque Central Appraisal District | ARB ATTENDANCE POLICY

BOSQUE CENTRAL APPRAISAL DISTRICT APPRAISAL REVIEW BOARD ATTENDANCE POLICY

Adopted: June 9, 2026 | Effective: January 1, 2026

This document is effective as of January 1, 2026, notwithstanding its adoption by the Board of Directors on June 9, 2026 (see Resolution 2026-002, Section 4).

PURPOSE

This policy is adopted by the Board of Directors of Bosque Central Appraisal District (BCAD; or District) pursuant to **Tax Code Section 6.41(f)**, which authorizes the removal of an Appraisal Review Board (ARB) member for good cause relating to attendance at called meetings, as established by written policy adopted by a majority of the Board of Directors. This policy establishes attendance standards for ARB members and sets forth consequences for noncompliance.

SECTION 1 — SCHEDULING OF HEARINGS AND MEETINGS

1. Following submission of the appraisal records by the Chief Appraiser to the ARB, formal protest hearings shall be scheduled by the ARB Chairperson on business days consistent with the operating hours of the District, unless otherwise required by law.
2. Protest hearings shall be scheduled based on the volume of protests filed, in a manner designed to comply, at the earliest practicable date, with the threshold requirements of **Tax Code Section 41.12** (requiring the ARB to hear and determine all or substantially all timely filed protests).
3. The ARB Chairperson shall schedule sufficient ARB members to be available on a daily basis to conduct protest hearings and operate the ARB in the most effective and cost-efficient manner possible.
4. The ARB Chairperson shall schedule sufficient ARB members to conduct hearings on Saturdays as required by law or requested by the Chief Appraiser.

SECTION 2 — ATTENDANCE REQUIREMENTS

5. Each ARB member shall be available when scheduled for duty by the ARB Chairperson, and shall punctually appear at and attend all scheduled meetings, mandatory training sessions, and protest hearings, remaining on duty for the full duration of his or her scheduled time, unless excused in accordance with Section 3 of this policy.
6. Strict adherence to this attendance policy is critical to achieving the statutory requirement of hearing and determining all or substantially all timely filed protests. Full attendance at all scheduled meetings and hearings is **required**.

Effective: January 1, 2026 | Appendix E to Board Policies Page 1

Bosque Central Appraisal District | ARB Attendance Policy

7. An ARB member who is unable to attend a scheduled session shall notify the ARB Chairperson as far in advance as possible, and in no event later than one (1) hour before the scheduled start time, except in cases of sudden emergency.

SECTION 3 — EXCUSED ABSENCES

8. The ARB Chairperson may excuse an ARB member's absence for good cause. Excused absences are limited to the following:
 - a. Serious illness of the member or a member's immediate family member;
 - b. Death in the member's immediate family or attendance at a funeral;
 - c. Jury duty or court-ordered appearance;
 - d. An emergency or extenuating circumstance beyond the member's control; or
 - e. Any other reason constituting good cause, as determined by the ARB Chairperson. Good cause means a reason that was not intentional or the result of conscious indifference and will not cause undue delay or other injury to the ARB, the District, taxpayers, or taxing units.
9. An absence not excused by the ARB Chairperson in advance, or promptly ratified thereafter in the case of a sudden emergency, shall be deemed an **unexcused absence**.

SECTION 4 — NONCOMPLIANCE AND REPORTING

10. The ARB Chairperson shall maintain a record of all absences, noting whether each absence was excused or unexcused.
11. A report of noncompliance with this attendance policy shall be prepared by the ARB Chairperson and presented to the Board of Directors at each regularly scheduled Board meeting during the ARB hearing season.
12. An ARB member who accumulates **two (2) or more unexcused absences** during a calendar year shall be subject to removal proceedings under Tax Code Section 6.41(f).

SECTION 5 — REMOVAL FOR NONCOMPLIANCE

13. Pursuant to **Tax Code Section 6.41(f)(2)**, failure to comply with this attendance policy constitutes grounds for removal of an ARB member. Because ARB members of the District are appointed by the local administrative district judge pursuant to **Tax Code Section 6.41(d)**, the Board of Directors shall, upon a finding of noncompliance with this policy, adopt a resolution documenting the noncompliance and forward it to the local administrative district judge with a request for removal.
14. Nothing in this policy limits the Board's authority to request removal of an ARB member on any other grounds authorized by Tax Code Section 6.41(f), including a statutory violation or evidence of repeated bias or misconduct.

Effective: January 1, 2026 | Appendix E to Board Policies Page 2

Bosque Central Appraisal District | ARB Attendance Policy

SECTION 6 — DISTRIBUTION AND PERIODIC REVIEW

15. A copy of this policy shall be provided to each ARB member upon appointment or reappointment and at the beginning of each calendar year.
16. This policy shall be reviewed periodically by the Board of Directors and updated as needed to reflect changes in statute, District operations, or ARB workload.

ADOPTED BY THE BOARD OF DIRECTORS OF BOSQUE CENTRAL APPRAISAL DISTRICT

This policy is adopted this 9th day of June, 2026.



Board Chairman



Board Secretary

(Adopted as Appendix E to the Board Policies, effective January 1, 2026)

Effective: January 1, 2026 | Appendix E to Board Policies Page 3

Effective: January 1, 2026

(Adopted as Appendix E to the Board Policies) Page 39

APPENDIX F

Bosque Central Appraisal District

CHIEF APPRAISER — PUBLIC ACCESS FUNCTIONS

Effective: January 1, 2026

Bosque Central Appraisal District does not employ a Taxpayer Liaison Officer. Pursuant to Tax Code Section 6.04(d), (e), and (f), the public access functions that would otherwise be performed by a Taxpayer Liaison Officer are performed by the Chief Appraiser or a designated staff member. These functions include: administering the District's public access functions; preparing and distributing information describing the Board's functions and complaint procedures; providing information to assist property owners in understanding the appraisal process; resolving disputes that fall outside the jurisdiction of the ARB; receiving and forwarding ARB-related complaints to the Comptroller's Office; and providing clerical assistance to the applicable ARB appointing authority as part of the ARB selection process. The Chief Appraiser shall report to the Board at each regularly scheduled meeting on the number, nature, and status of resolution of any complaints received. (Adopted as Appendix F to the Board Policies)

APPENDIX G

Bosque Central Appraisal District

BOARD MEMBERS CODE OF ETHICS

Effective: January 1, 2026

BOSQUE CENTRAL APPRAISAL DISTRICT BOARD OF DIRECTORS CODE OF ETHICS POLICY

Adopted: June 9, 2026 | Effective: January 1, 2026

This document is effective as of January 1, 2026, notwithstanding its adoption by the Board of Directors on June 9, 2026 (see Resolution 2026-002, Section 4).

(Adopted as Appendix G to the Board Policies)

A. DECLARATION OF POLICY

It is the goal of the Bosque Central Appraisal District to ensure the proper operation of open government. This goal requires that the Board of Directors be impartial and responsible to the public, that public office not be used for personal gain, and that the public have confidence in the integrity of the District. In recognition of these goals, a Code of Ethics for members of the Board of Directors is adopted.

This Code has four purposes:

- (1) To encourage high ethical standards in official conduct by the Board of Directors;
- (2) To establish guidelines for ethical standards of conduct for all such members by setting forth acts or actions that are incompatible with the best interest of the District;
- (3) To require disclosure of private financial or other interests in matters affected by the District; and
- (4) To serve as a basis for disciplining those who refuse to abide by its terms.

B. CODE OF ETHICS

SECTION 1. DEFINITIONS

The following terms shall have these meanings respectively ascribed to them:

Affected means reasonably likely to be subject to a direct economic effect or consequence, either positive or negative, as a result of the vote or decision in question. Affected does not include those persons or entities who are subject to an indirect or secondary effect from official action. Creditors, independent contractors, or guarantors of a person "affected" by a vote or decision are not also deemed to be "affected" by virtue of their relationship with the affected person. The vote or decision need not be the only producing cause of the economic effect or consequence reasonably likely to result. In determining whether a person, entity or property is or was "affected by" a vote or decision, it shall not be necessary to prove the actual existence or occurrence of an economic effect or consequence if such effect or consequence would be reasonably expected to exist or occur.

Board of Directors, or Directors, means the Board of Directors of the Bosque Central Appraisal District.

Business Entity means a sole proprietorship, partnership, limited partnership, firm, corporation, professional corporation, holding company, joint stock company, receivership, or trust of any other entity recognized by law through which business may be conducted.

Chief Appraiser means the Chief Appraiser of the Bosque Central Appraisal District.

Decision means any formal action or other matter voted on by the Board of Directors, as well as the discussion or deliberations that lead or could reasonably lead to a vote or formal action by the District.

District means the Bosque Central Appraisal District.

Relatives are those related within the first or second degree of affinity or consanguinity as determined under Chapter 573 of the Government Code, as outlined below. The first degree governs the conflict-of-interest recusal requirement under Local Government Code Chapter 171 (see Sections 4 and 5); the second degree governs eligibility under Tax Code Section 6.035:

First degree of consanguinity: parents, children

First degree of affinity: spouse, spouse's children, spouse's relative listed under consanguinity, stepparents, stepchildren

Second degree of consanguinity: grandparents, brothers and sisters, grandchildren

Second degree of affinity: spouse's grandparents, spouse's brothers and sisters

Substantial Interest means an interest in another person or business entity if:

- (1) The interest is ownership of ten percent or more of the voting stock or shares of the fair market value of the entity or ownership of five thousand dollars or more of the fair market value of the entity; or
- (2) Funds received by the person from the other person or business entity during either the previous twelve months or the previous calendar year exceeded ten percent of the person's gross income during that period; or
- (3) The person is a creditor, debtor, or guarantor of the other person or business entity in the amount of five thousand dollars or more. Substantial Interest in Property means an interest in property that is equitable to or legal ownership with a market value of two thousand five hundred dollars or more.

SECTION 2. STANDARDS OF CONDUCT

- A. No Director shall transact any business in his or her official capacity with any person, business entity, or property in which he or she has a substantial interest. [Tax Code Section 6.036, Bosque CAD Board Policies, Section 2.2, Section 2.12]
- B. No Director shall appear during the protest process, before the Appraisal Review Board, or before the Board of Directors as an advocate for himself or herself or any other person, business entity, or property, unless he or she discloses to the Board his or her position and responsibilities with the District. [Bosque CAD Board Policies, Section 2.13]
- C. No Director shall represent for compensation any other person, business entity, or property before the Appraisal Review Board or Board of Directors. [Tax Code Section 6.035(a-1), Bosque CAD Board Policies, Section 2.2]
- D. No Director shall represent, directly or indirectly, any other person, business entity, or property in any action or proceeding against the interests of the District or in any litigation in which the District is a party. [Bosque CAD Board Policies, Section 2.13]

- E. No Director shall accept or solicit any gift or favor that might reasonably tend to influence that individual in the discharge of his or her official duties or that the Director knows or should know has been offered with the intent to influence or reward official conduct. [Penal Code Section 36.02]
- F. No Director shall accept other employment to be performed or compensation to be received while still a Director if the employment or compensation could reasonably be expected to impair his or her independence in judgment of the performance of his or her official duties. [Penal Code Section 36.02, Ethics Advisory Opinion No. 155 (1993)]
- G. If any Director accepts or is soliciting a promise of future employment from any person or business entity who has a substantial interest in a person, business entity, or property that would be affected by any decision upon which the Director might reasonably be expected to act, investigate, advise, or make a recommendation, the Director shall disclose the fact to the Board and the Chief Appraiser and shall take no future action on matters regarding the potential future employer. [Bosque CAD Board Policies, Section 2.13]
- H. No Director shall use his or her official position to secure a special privilege or exemption for himself, herself, or others; to secure confidential information for any purpose not related to his or her official responsibilities; or unless it is in the performance of his or her official duties as outlined by state law. [Bosque CAD Board Policies, Section 2.13]
- I. No Director shall discuss any confidential information obtained as a result of his or her official position with a third party. [Texas Government Code Section 551.146]
- J. No Director shall use District facilities, personnel, equipment, resources, or supplies for private purposes, except to the extent such are lawfully available to the public. [Bosque CAD Board Policies, Section 2.13]
- K. No Director shall use District facilities, personnel, equipment, resources, or supplies in political campaigns or advertising. [Election Code Section 255.003, Bosque CAD Public Relations Policy, Ethics Advisory Opinion No. 172(1993)]
- L. No Director shall authorize a third party's use of the District's resources, including its name, logo, seal, and intellectual property. [Penal Code 37.10, Bosque CAD Public Relations Policy]
- M. No Director shall act on behalf of, speak for, or purport to represent the District or the Board of Directors unless he or she has been authorized to do so by the Board. [Bosque CAD Board Policies Section 2.13, Bosque CAD Public Relations Policy]
- N. No Director shall attempt to use his or her position to undermine the authority of the Chief Appraiser to direct District staff. [Bosque CAD Board Policies Section 2.13]
- O. Any Director required to file documents regarding conflicts of interest, financial disclosure, or campaign finance shall do so in accordance with legal requirements outlined by state law. [Local Government Code Section 171, Local Government Code Section 176, Election Code Chapter 254]
- P. Directors are required to comply with all mandatory training requirements outlined by state law, including the open government training requirements set forth by the Texas Open Meetings Act. [Government Code Section 551.005, Bosque CAD Board Policies Section 2.6]
- Q. No Director shall communicate directly or indirectly with the Chief Appraiser on any matter relating to the appraisal of property by the District unless it is in an open meeting of the Board, another public forum, or closed meeting of the Board in consultation with its attorney about pending litigation. [Tax Code Section 6.15(a), Bosque CAD Board Policies Section 2.7]
- R. No Director shall communicate with a member of the Appraisal Review Board with the intent to influence a decision by the ARB in the ARB member's capacity as a member of the ARB. This does not apply to communications described in Tax Code Section 6.411. [Tax Code Section 6.411, Bosque CAD Board Policies Section 2.7]
- S. Directors are required to comply with the Public Information Act, including maintaining records of public information and producing records in response to requests for information. [Texas Government Code, Section 552.021, Bosque CAD Public Relations Policy]

SECTION 3. FUTURE EMPLOYMENT

A Director, for a period of one year after leaving the District, may not appear or assist any person or entity that appears before the District, the Board, or the Appraisal Review Board for compensation, fees, contingent fees, or any emoluments concerning the valuation of any property located within the District's jurisdiction.

SECTION 4. DISCLOSURE OF CONFLICT OF INTEREST

A Director shall disclose the existence of any substantial interest he or she may have in a person, business entity, or property that would be affected by a vote or decision of the Board. To comply with this Section, a Director, prior to the vote or decision, shall either file an affidavit as required by Tex. Local Government Code Ann. Section 171.004 or, if not so required, shall publicly disclose in the official records of the Board the nature and extent of such interest.

SECTION 5. SUBSTANTIAL INTEREST OF RELATIVE

A substantial interest of a relative of a Director shall be deemed to apply to that Director for the purposes of Section 4 concerning disclosure and recusal or reassignment. A Director subject to Tex. Local Government Code Ann. Chapter 171 may not participate in a vote or decision affecting a substantial interest of a person to whom the Director is related in the first degree of affinity or consanguinity. For the purposes of this Section, "substantial interest" shall be defined in Tex. Local Government Code Ann. Section 171.002.

SECTION 6. OTHER RELEVANT ETHICS CONSIDERATIONS

Directors shall abide by all legal and ethical considerations, including but not limited to, the Texas Property Tax Code; the Texas Department of Licensing and Regulation rules for Property Tax Professionals (16 Texas Administrative Code Chapter 94, including §94.100); Texas Open Meetings Act (Government Code Chapter 551); Public Information Act (Texas Government Code Chapter 552); Uniform Standards of Professional Appraisal Practice (USPAP); Texas Government Code Chapters 171, 176, 305, 551 and 552; Texas Penal Code Chapters 36 and 37; and Texas Election Code Chapters 15, 141, 254, and 255.

C. GIFTS AND HONORARIUMS

- (1) A Director shall not solicit any gift, favor, or service that may reasonably tend to influence him or her in the discharge of official duties, with the following exceptions:
 - a) A benefit used solely to defray the expenses that accrue in performing duties or activities in connection with the office. These expenses should not be reimbursable by the state or the District;
 - b) A political contribution as defined by Title 15 of the Election Code; or
 - c) An item with a value of less than \$50, excluding cash or a negotiable instrument.
- (2) If, during his or her term, a Director accepts the offer of any trip or excursion from a person or entity other than the District, then he or she shall report the following the Chief Appraiser before embarking on such trip or excursion:
 - a) The name of the sponsor;
 - b) The place or places to be visited;
 - c) The purpose of such trip or excursion;
 - d) The date and duration of any such trip or excursion.
- (3) Within fifteen days of return from such trip or excursion, the Director shall report the approximate value of the trip or excursion to the Chief Appraiser.

- (4) If any Director accepts a gift or loan of an item, other than food, on behalf of the District, such gift or loan must promptly be reported to the Chief Appraiser.
- (5) A Director shall not solicit, accept, or agree to accept an honorarium in consideration for services that the Director would not have been requested to provide but for his or her official position or duties. This does not prohibit a Director from accepting transportation or lodging expenses as outlined by Penal Code 36.07(b).

D. COMPLAINTS AND DISCIPLINARY ACTIONS

- (1) Individuals who believe a Director has violated a provision of this Code may file a complaint with the Chairman of the Board. The complaint must state that the facts alleged are true and factual to the best knowledge of the person filing the complaint and must specify each Code section alleged to have been violated.
- (2) If the Chairman is the accused Director, the Vice Chairman will direct this process.
- (3) All complaints are confidential unless required to be made public under the Public Information Act (Chapter 552 of the Texas Government Code).
- (4) Upon receipt of a complaint from any person of an alleged violation by any Director, the Chairman (or Vice Chairman, if the Chairman is the accused) shall appoint a committee of three Directors to hear the complaint.
- (5) At least seven days in advance of such committee hearing, the committee shall notify the accused Director of the alleged violation and the time, date, and location of the hearing. The committee shall report the evidence it received, its findings, and its recommendations to the Board. The committee shall further provide a copy of its report to the Director at least seven days prior to consideration by the Board. The Board may confirm, modify, correct, reject, reverse, or recommit the report as it may deem proper and necessary. The Board shall notify the Director of its action within three days of when the action is taken. All notices and correspondence to the accused Director shall be delivered in person or by certified mail return receipt requested.
- (6) If the committee determines that a violation has occurred, the committee may impose or recommend the following sanctions:
 - a) A letter of notification is the appropriate sanction when the violation is clearly unintentional. A letter of notification must advise the Director of any steps to be taken to avoid future violations.
 - b) A letter of admonition is the appropriate sanction if the committee finds the violation minor or may have been unintentional but requires a more substantial response than a letter of notification.
 - c) A reprimand is the appropriate sanction when the committee finds that a violation has been committed intentionally or through disregard of this Code.
 - d) A recommendation to forward the matter to the appropriate authorities is the appropriate sanction when the committee finds that a serious or repeated violation of this Code has been committed intentionally or through culpable disregard of this Code. This recommendation will be given to the Board for review and potential action.
- (7) A Director who violates any requirement of this policy shall, upon a majority vote of the Board, have such violations reported to the taxing units that cast votes for the Director in his or her most recent appointment.
- (8) If the Chief Appraiser has reasonable cause to believe that a Director has committed an act that violates this Code, applicable state law, or any criminal statute, the Chief Appraiser shall promptly notify the Chairperson of the Board of such violation. If the Chairperson is the Director alleged to have committed the violation, the Chief Appraiser shall instead notify the Vice Chairperson. In addition to notifying the appropriate Board officer, the Chief Appraiser shall also notify the appropriate legal or regulatory authorities as the nature of the violation warrants, which may include the County Attorney, District Attorney, Texas Ethics Commission, or other applicable authority.

E. FALSIFICATION OF GOVERNMENT RECORDS AN OFFENSE

Knowingly falsifying any information required to be filed under this policy is an offense under Tex. Penal Code Ann. Section 37.10.

VERIFICATION

I, _____, of my own free will, agree to abide by this Code of Ethics Policy.

Signature of Affiant

State of Texas
County of Bosque

Sworn to and subscribed before me, the undersigned authority, on the _____ day of _____ 20____, by _____

Signature of officer administering the oath

Title of officer administering oath

APPENDIX H

Bosque Central Appraisal District

INVESTMENT POLICY

Effective: January 1, 2026

(Adopted as Appendix H to the Board Policies, effective November 2014, updated 2026)

See full Investment Policy document on file with the District. The Investment Policy is adopted pursuant to Local Government Code Section 116.112 and Government Code Chapter 2256 (Public Funds Investment Act). The Chief Appraiser serves as the District's Investment Officer. The policy applies to all financial assets of all District funds. The Investment Officer shall prepare and submit to the Board not less than quarterly a written report of investment transactions for all funds for the preceding reporting period. The policy shall be reviewed at least annually within 90 days after December 31.

BOSQUE CENTRAL APPRAISAL DISTRICT

INVESTMENT POLICY

Adopted: June 9, 2026

Effective: January 1, 2026

This document is effective as of January 1, 2026, notwithstanding its adoption by the Board of Directors on June 9, 2026 (see Resolution 2026-002, Section 4).

Current Revision: 2026

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I. INVESTMENT AUTHORITY AND SCOPE OF POLICY

GENERAL STATEMENT

This policy is adopted to satisfy the requirements of **Government Code Chapter 2256** (the *Public Funds Investment Act*, "PFIA") and, as applicable, **Local Government Code § 116.112**. Its purpose is to define investment objectives, authorized investment instruments, standards of care, reporting requirements, and internal controls governing the investment of public funds of Bosque Central Appraisal District ("BCAD" or "District"). This policy shall be reviewed at least annually pursuant to **PFIA § 2256.005(e)**.

FUNDS INCLUDED

This investment policy applies to all financial assets of all funds of BCAD, whether currently existing or created in the future, unless expressly prohibited by law or by the terms of a depository contract between BCAD and its depository bank. Funds subject to this policy include the operating fund, debt service fund (if any), special project funds, and operating reserve funds.

INVESTMENT OFFICER

The Chief Appraiser shall serve as BCAD's Investment Officer pursuant to **PFIA § 2256.005(f)**. The Investment Officer may invest BCAD funds not immediately required to pay BCAD obligations.

If the Investment Officer has a personal business relationship with an entity seeking to sell an investment to BCAD, or is related within the second degree by affinity or consanguinity to an individual seeking to sell an investment to BCAD, the Investment Officer must file a disclosure statement with the Texas Ethics Commission and the Board of Directors in accordance with **PFIA § 2256.005(i)**.

The Investment Officer shall attend at least one PFIA-compliant training session within 12 months after assuming investment duties and thereafter within each two-year period, as required by **PFIA § 2256.008**. Training shall be provided by an independent source approved by the Board of Directors.

II. INVESTMENT OBJECTIVES

BCAD shall invest all funds in accordance with the investment strategies adopted by the Board of Directors and consistent with this policy, applicable federal and state law, and written administrative procedures. Investment objectives, in order of priority, are:

- A. **Safety of Principal.** Preservation of capital is the primary objective. All investments shall be selected to ensure the return of principal.
- B. **Liquidity.** The investment portfolio shall be structured to ensure that cash is available to meet all anticipated obligations as they become due.
- C. **Diversification.** The portfolio shall be diversified to reduce risk of loss from overconcentration in any single issuer, maturity, or asset class.
- D. **Yield.** Subject to the safety and liquidity objectives above, BCAD shall seek the maximum rate of return permitted by law and this policy.

MATURITY

Portfolio maturities shall be structured to meet BCAD obligations first, and then to achieve the highest available return. The maximum stated maturity of any individual investment is **one (1) year**, unless a specific written investment strategy for a fund authorizes a longer maturity in compliance with current law.

INVESTMENT STRATEGIES

In accordance with **PFIA § 2256.005(d)**, a separate written investment strategy shall be developed for each fund under BCAD's control. Each strategy must address the following objectives in order of priority: (1) suitability of the investment to the entity's financial requirements; (2) preservation of principal; (3) liquidity; (4) marketability if early liquidation is required; (5) diversification; (6) yield; and (7) maturity restrictions.

Investment strategies shall be reviewed at least annually, within 90 days after the close of BCAD's fiscal year (December 31). Attachment A sets forth the current investment strategies for each fund.

III. INVESTMENT TYPES

AUTHORIZED INVESTMENTS

The Investment Officer may invest BCAD funds in the following instruments, as authorized by **Government Code § 2256.009** and related provisions of the PFIA, subject to the conditions and limitations stated therein:

- E. **U.S. Government Obligations.** Obligations of the United States or its agencies and instrumentalities.
- F. **State Obligations.** Direct obligations of the State of Texas or its agencies and instrumentalities.
- G. **Collateralized Mortgage Obligations (CMOs).** CMOs directly issued by a federal agency or instrumentality of the United States, the underlying security for which is guaranteed by an agency or instrumentality of the United States.
- H. **Other Guaranteed Obligations.** Obligations whose principal and interest are unconditionally guaranteed or insured by, or backed by the full faith and credit of, the United States or the State of Texas or their respective agencies and instrumentalities.
- I. **Municipal Securities.** Obligations of states, agencies, counties, cities, and other political subdivisions of any state, rated not less than "A" or its equivalent by a nationally recognized investment rating firm.
- J. **Certificates of Deposit.** Certificates of deposit issued by a state or national bank or savings and loan association domiciled in Texas that are: (i) guaranteed or insured by the FDIC or its successor; or (ii) secured by obligations described in PFIA § 2256.009(a), including mortgage-backed securities with a market value not less than the principal amount of the certificates.
- K. **Repurchase Agreements.** Fully collateralized repurchase agreements that: (i) have a defined termination date; (ii) are secured by obligations described in PFIA § 2256.009(a)(1); (iii) require securities purchased to be pledged to BCAD, held in BCAD's name, and deposited at the time of investment with BCAD or an approved third party; and (iv) are placed through a primary government securities dealer as defined by the Federal Reserve, or a Texas financial institution. [PFIA § 2256.011] A reverse repurchase agreement is authorized only if its term does not exceed 90 days from the date the reverse repurchase agreement is delivered, and

Bosque Central Appraisal District | Investment Policy | Adopted: June 9, 2026

funds received under the agreement are used to acquire investments that mature on or before the expiration of the agreement. [PFIA § 2256.011(c)]

- L. **Eligible Investment Pools.** Eligible investment pools under **PFIA § 2256.016–2256.019** (e.g., TexPool), if the Board of Directors authorizes investment in a particular pool by resolution. The pool must invest only in instruments authorized by the PFIA.
- M. **Money Market Mutual Funds.** No-load money market mutual funds registered with and regulated by the Securities and Exchange Commission (SEC) that: (i) have a dollar-weighted average stated maturity of 90 days or fewer; (ii) seek to maintain a stable net asset value of \$1.00 per share; and (iii) include in their investment objectives the obligation to comply with PFIA requirements. [PFIA § 2256.014]

PROHIBITED INVESTMENTS

The following investment instruments are expressly prohibited regardless of yield or issuer, consistent with **PFIA § 2256.009(b)**:

- N. Obligations whose payment represents only the coupon stream of the underlying mortgage-backed security collateral and pay no principal (interest-only strips);
- O. Obligations whose payment represents only the principal stream of the underlying mortgage-backed security collateral and bear no interest (principal-only strips);
- P. CMOs with a stated final maturity date of more than 10 years; and
- Q. CMOs whose interest rate is determined by an index that adjusts inversely to changes in a market index.

IV. INVESTMENT RESPONSIBILITY AND CONTROL

AUTHORIZED INVESTMENT INSTITUTIONS

BCAD may invest with the following institutions, consistent with federal and state law and the current depository bank contract:

- R. The BCAD depository bank;
- S. Other state or national banks domiciled in Texas that are insured by the FDIC;
- T. TexPool or other eligible investment pools approved by Board resolution; and
- U. Money market mutual funds meeting the requirements of PFIA § 2256.014.

BROKER/DEALER QUALIFICATIONS

In accordance with **PFIA § 2256.005(k)**, a written copy of this investment policy shall be presented to any person seeking to sell BCAD an authorized investment. Before BCAD may purchase any investment from a business organization, the organization's registered principal must execute an affidavit confirming that the principal has: (1) received and reviewed this investment policy; and (2) acknowledged that BCAD has implemented reasonable procedures and controls to preclude imprudent investment activity. The Investment Officer may not purchase securities from any person who has not delivered such an affidavit.

WRITTEN ADMINISTRATIVE PROCEDURES

The Investment Officer shall develop and maintain written administrative procedures for the operation of the investment program, consistent with this policy. Procedures shall address internal controls, wire transfer procedures, safekeeping, and records retention.

DELIVERY VS. PAYMENT

All Treasury Bills, Notes, Bonds, and Government Agency securities shall be purchased using the Delivery vs. Payment (DVP) method through the Federal Reserve System, ensuring that BCAD funds are not released until the purchased securities are received.

AUDIT CONTROL

The Board of Directors shall cause an annual financial audit of all BCAD funds by an independent auditing firm, and an annual compliance audit of management controls on investments and adherence to this policy, in accordance with **PFIA § 2256.005(m)**.

STANDARD OF CARE

In accordance with **PFIA § 2256.006**, investments shall be made with the judgment, care, and diligence that a person of prudence, discretion, and intelligence would exercise in managing their own affairs, not for speculation, but for investment, considering the probable safety of capital and the probable income to be derived. Prudence shall be evaluated in the context of the entire portfolio and whether investment decisions were consistent with this written policy.

ETHICS AND CONFLICTS OF INTEREST

Officers and employees involved in investment activities shall act in accordance with **PFIA § 2256.005(i)**. Any investment officer with a personal or family financial relationship with an entity seeking to do business with BCAD shall immediately disclose that relationship to the Board of Directors and to the Texas Ethics Commission and shall recuse himself or herself from the transaction.

V. INVESTMENT REPORTING AND PERFORMANCE EVALUATION

QUARTERLY REPORT

In accordance with **PFIA § 2256.023**, the Investment Officer shall submit to the Board of Directors not less than quarterly a written report of investment transactions for all funds for the preceding reporting period. The report must:

- (1) Describe in detail the investment position of BCAD on the date of the report;
- (2) Be prepared and signed by the Investment Officer;
- (3) Contain a summary statement of each pooled fund group stating: (a) beginning market value for the reporting period; (b) additions and changes to market value during the period; and (c) ending market value;
- (4) State the book value and market value of each separately invested asset at the beginning and end of the reporting period, by asset type and fund type;
- (5) State the maturity date of each separately invested asset that has a maturity date;

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- (6) State the account, fund, or pooled group fund for which each individual investment was acquired;
- (7) State compliance of the investment portfolio with: (a) the investment strategy in this policy; and (b) relevant provisions of Chapter 2256;
- (8) State the total rate of return on the portfolio; and
- (9) State the market value of pledged securities.

NOTIFICATION OF INVESTMENT CHANGES

The Investment Officer shall notify the Board of Directors of any significant changes in investment methods or procedures prior to their implementation, regardless of whether those changes are authorized by this policy.

ANNUAL POLICY REVIEW AND CERTIFICATION

In accordance with **PFIA § 2256.005(e)**, the Board of Directors shall review and readopt or modify this investment policy not less than annually. The Board shall review investment strategies with each annual policy review. The Investment Officer shall certify in writing to the Board that this policy and the investment strategies have been reviewed.

VI. INVESTMENT COLLATERAL AND SAFEKEEPING

COLLATERAL OR INSURANCE

The Investment Officer shall ensure that all BCAD funds are fully collateralized or insured consistent with federal and state law and the current depository contract. Unless BCAD approves a surety bond as provided by law, the depository bank shall secure BCAD funds by pledging investment securities acceptable to BCAD.

Pledged securities shall be held by a separate financial institution approved by BCAD (the "Safekeeping Bank") and shall have a market value at all times greater than or equal to 100% of the funds on deposit at any one time, reduced by the amount of FDIC insurance available. If the market value of pledged securities falls below 100%, the depository bank shall immediately pledge additional securities to restore the required level. The depository bank may substitute or withdraw pledged securities only upon obtaining prior written approval of BCAD.

The Board of Directors may by written order require the depository bank to execute a new bond or pledge additional securities at any time. If the depository bank fails to comply within five (5) days of such order, BCAD may terminate the depository contract. All securities must be approved by the Board of Directors prior to being pledged, and may be released only by resolution of the Board.

SAFEKEEPING

All purchased securities shall be held in safekeeping by BCAD, a third-party financial institution, or the Federal Reserve Bank.

All certificates of deposit insured by the FDIC and purchased outside the depository bank shall be held in safekeeping by BCAD or a third-party financial institution.

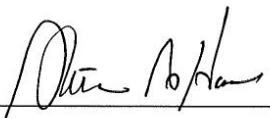
All securities pledged by the depository bank shall be held in safekeeping by BCAD, a third-party financial institution, or a Federal Reserve Bank.

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All security agreements shall adhere to FIRREA § 1823(e) requirements. To be valid against the FDIC, a pledge agreement must: (1) be in writing; (2) be approved by the depository's board of directors or loan committee, with that approval reflected in the minutes; and (3) be an official record of the depository from the time it was executed.

ADOPTED BY THE BOARD OF DIRECTORS OF BOSQUE CENTRAL APPRAISAL DISTRICT

This policy is adopted this 9th day of June, 2026.



Board Chairman



Board Secretary

ATTACHMENT A — INVESTMENT STRATEGIES

BCAD maintains portfolios utilizing investment strategies designed to address the unique characteristics of each fund group:

A. OPERATING FUNDS

The primary objective for operating funds is to ensure that anticipated cash flows are matched with adequate investment liquidity to meet current operating obligations. The secondary objective is to create a portfolio structure with minimal volatility during economic cycles. Primary investments shall be in direct obligations of the U.S. Government and certificates of deposit with a maturity date of twelve (12) months or less from the date of purchase. The dollar-weighted average maturity of the portfolio shall not exceed 180 days.

B. DEBT SERVICE FUNDS

The primary objective for debt service funds is to assure investment liquidity adequate to cover debt service obligations on the required payment date. Securities purchased shall not have a stated final maturity date that exceeds the relevant debt service payment date.

C. SPECIAL PROJECT OR SPECIAL PURPOSE FUNDS

The primary objective is to assure that anticipated cash flows are matched with adequate investment liquidity. The stated final maturity dates of securities held shall not exceed the estimated project completion date.

D. OPERATING RESERVE FUNDS

Operating reserve funds represent BCAD savings. The predictability of cash requirements for other BCAD funds will govern the appropriate maturity mix. Current strategy utilizes diversified maturities with a maximum maturity of two (2) years. Market conditions, BCAD financial condition, and risk/return analysis may adjust the maximum maturity up to five (5) years, subject to Board approval.

Investment strategies shall be reviewed at least annually within 90 days after the close of BCAD's fiscal year. Any proposed changes to investment strategies require Board of Directors approval.

ATTACHMENT A — INVESTMENT STRATEGIES

BCAD maintains portfolios utilizing investment strategies designed to address the unique characteristics of each fund group:

A. OPERATING FUNDS

The primary objective for operating funds is to ensure that anticipated cash flows are matched with adequate investment liquidity to meet current operating obligations. The secondary objective is to create a portfolio structure with minimal volatility during economic cycles. Primary investments shall be in direct obligations of the U.S. Government and certificates of deposit with a maturity date of twelve (12) months or less from the date of purchase. The dollar-weighted average maturity of the portfolio shall not exceed 180 days.

B. DEBT SERVICE FUNDS

The primary objective for debt service funds is to assure investment liquidity adequate to cover debt service obligations on the required payment date. Securities purchased shall not have a stated final maturity date that exceeds the relevant debt service payment date.

C. SPECIAL PROJECT OR SPECIAL PURPOSE FUNDS

The primary objective is to assure that anticipated cash flows are matched with adequate investment liquidity. The stated final maturity dates of securities held shall not exceed the estimated project completion date.

D. OPERATING RESERVE FUNDS

Operating reserve funds represent BCAD savings. The predictability of cash requirements for other BCAD funds will govern the appropriate maturity mix. Current strategy utilizes diversified maturities with a maximum maturity of two (2) years. Market conditions, BCAD financial condition, and risk/return analysis may adjust the maximum maturity up to five (5) years, subject to Board approval.

Investment strategies shall be reviewed at least annually within 90 days after the close of BCAD's fiscal year. Any proposed changes to investment strategies require Board of Directors approval.

MISCELLANEOUS POLICIES — RESOLUTION 2026-001 AND FULL TEXT

The following Board-adopted miscellaneous policies are maintained on file at the District office and shall be incorporated into this Policy Manual by reference. Each policy was duly adopted by the Board of Directors at a properly noticed public meeting. This list may not be exhaustive.

Resolution 2026-001, adopted June 9, 2026, ratifies and readopts thirteen (13) miscellaneous policies under the Bosque Central Appraisal District name. The Proof of Age policy was removed as it has been superseded by state law. The Resolution and full policy text follow below.

RESOLUTION 2026-001 — OMNIBUS RATIFICATION OF MISCELLANEOUS POLICIES

~~Bosque Central Appraisal District~~ | Resolution 2026-001

STATE OF TEXAS }
COUNTY OF BOSQUE }

BOSQUE CENTRAL APPRAISAL DISTRICT

RESOLUTION NO. 2026-001

OMNIBUS RATIFICATION AND READOPTION OF MISCELLANEOUS BOARD POLICIES

WHEREAS, the Board of Directors of Bosque Central Appraisal District ("BCAD" or "District") has, over a period of years, adopted various miscellaneous policies governing the operations of the District; and

WHEREAS, the District was formerly known as "Bosque County Central Appraisal District" and operated under the abbreviation "BCCAD," and the Board of Directors voted unanimously on August 19, 2021 to change the District's name to "Bosque Central Appraisal District" ("BCAD") by Resolution No.#2021-003; and

WHEREAS, the Board of Directors desires to restate, update, and ratify the existing miscellaneous policies in their entirety under the District's current name, and to adopt additional policies that have been in operational use but not previously formalized or consolidated; and

WHEREAS, the Board of Directors further desires to adopt a new Records Management Policy in compliance with the Local Government Records Act, Government Code Chapter 203; and

WHEREAS, the meeting at which this Resolution is adopted is open to the public as required by law, and public notice of the time, place, and purpose of the meeting was given as required;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF BOSQUE CENTRAL APPRAISAL DISTRICT:

SECTION 1. Ratification and Readoption of Miscellaneous Policies. The following miscellaneous policies of BCAD, as restated in full and attached hereto as **Exhibit A**, are hereby ratified, readopted, and re-enacted under the name "Bosque Central Appraisal District" effective June 9, 2026. All prior versions of these policies under the name "Bosque County Central Appraisal District" or "BCCAD" are hereby superseded:

1. **Policy 1** — Agricultural Appraisal: Proof of Prior Years to Qualify for 1-d-1 (Open Space) Agricultural Appraisal (*originally adopted August 12, 2004; last amended May 24, 2007*)
2. **Policy 2** — Wildlife Management: Policy Requirements Regarding Application for Wildlife Management (*originally adopted August 7, 2003*)

Bosque Central Appraisal District | Resolution 2026-001

3. **Policy 3** — Open Records Request and Payment Policy (incorporating Information Delivery Method) (*originally adopted August 9, 2007; delivery method adopted December 20, 2012; last amended January 6, 2022*)
4. **Policy 4** — Address Change Policy: Policy Concerning Address Changes to Accounts Listed on the Bosque County Tax Rolls (*originally adopted March 27, 2014; last amended August 27, 2015*)
5. **Policy 5** — Credit Card Use Policy: Board of Directors Policy on Credit Card Use (*originally adopted May 15, 2014; last amended January 6, 2022*)
6. **Policy 6** — Petty Cash Fund Policy (*originally adopted February 26, 2009*)
7. **Policy 7** — Supplemental Corrections Policy: Policy Concerning Supplemental Corrections to the Certified Tax Rolls of Entities in the County of Bosque (*originally adopted March 27, 2014; last amended January 6, 2022*)
8. **Policy 8** — Cost of Living Adjustment (COLA) for Retired Employees Policy (*originally adopted December 11, 2008*)
9. **Policy 9** — Reserve Funds Policy: Board of Directors Policy on Reserve Funds (*originally adopted November 13, 2014; confirmed by Resolution #2015/002*)
10. **Policy 10** — Method of Filing Documents Policy (*originally adopted April 16, 2015; Resolution #2015/005*)
11. **Policy 11** — Records Management Policy (new policy adopted this date)
12. **Policy 12** — Litigation Defense of Officers and Employees Policy (*originally adopted June 9, 2026*)
13. **Policy 13** — Appraisal Review Board (ARB) Attendance Policy (*originally adopted June 9, 2026*)

SECTION 2. Effect on Prior Resolutions. All prior board resolutions, policies, and actions relating to the policies listed in Section 1 are hereby superseded and replaced by the restated versions attached as Exhibit A. Resolution Nos. 2001/002, 2004/003, 2015/002, and 2015/005, and all unnumbered prior policies, are superseded as to their policy provisions, but remain part of the District's historical records.

SECTION 3. Effective Date. This Resolution and the policies attached as Exhibit A are effective as of June 9, 2026.

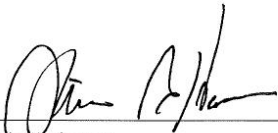
SECTION 4. Periodic Review. The Chief Appraiser shall present a review of all miscellaneous policies to the Board of Directors periodically, with recommendations for updates as warranted by changes in law or District operations.

SECTION 5. That all provisions of the resolutions of BCAD in conflict with the provisions of this Resolution are, and the same are hereby, repealed, and all other provisions not in conflict with the provisions of this Resolution shall remain in full force and effect.


SECTION 6. If any word, sentence, paragraph, subdivision, clause, phrase, or section of this Resolution be adjudged or held to be void, unlawful, or unconstitutional, the same shall not affect the validity of the remaining portions of said Resolution, which shall remain in full force and effect.

Bosque Central Appraisal District | Resolution 2026-001

PASSED AND ADOPTED BY THE BOARD OF DIRECTORS OF BOSQUE CENTRAL APPRAISAL DISTRICT
on this 9th day of June, 2026.



Board Chairman



Board Secretary

Steve Harr

Printed Name

Robert Clark

Printed Name

Exhibit A — Full text of all thirteen (13) policies follows and is incorporated into this Resolution by reference.

EXHIBIT A — FULL TEXT OF ALL THIRTEEN (13) POLICIES

Bosque Central Appraisal District | Policy 1: Agricultural 1-d-1 Appraisal

**BOSQUE CENTRAL APPRAISAL DISTRICT
UPDATED POLICY REQUIREMENTS REGARDING
PROOF OF PRIOR YEARS TO QUALIFY FOR
1-d-1 (OPEN SPACE) AGRICULTURAL APPRAISAL**

Bosque Central Appraisal District (BCAD) requires proof of use to the degree of intensity generally accepted in the area for property that does not have an agricultural use history per BCAD records. The past five (5) years of agricultural use history is required per **Tax Code § 23.51**.

There are four (4) ways to establish the previous five-year history. BCAD requires at least two (2) of the four listed below:

1. Copies of Schedule F forms for five (5) years from the IRS Income Tax return, with an attached affidavit verifying the property description. (Last year's tax statements may be attached.)
2. Copies of receipts for five (5) years, such as: purchase of livestock; purchase of grain; purchase of farm supplies (fencing, fertilizer, etc.); veterinarian expenses related to livestock; or any other relevant expense receipts related to the property.
3. Two (2) substantiated **notarized** affidavits stating the specific acreage use of the property and actual years of use.
4. Copy of a written lease agreement or memorandum for the prior five (5) years.

This policy applies to property that does not have an established agricultural use history in BCAD records and to ownership changes where prior use must be documented.

Be it hereby officially found and determined that the meeting at which this policy is adopted is open to the public, as required by law, and that public notice of the time, place, and purpose of said meeting was given, as required.

**THIS POLICY IS ADOPTED AS PART OF RESOLUTION 2026-001 ON JUNE 9, 2026,
BY THE BOARD OF DIRECTORS OF BOSQUE CENTRAL APPRAISAL DISTRICT.**

Originally adopted: August 12, 2004

Previously amended: May 24, 2007



Board Chairman



Board Secretary

**BOSQUE CENTRAL APPRAISAL DISTRICT
POLICY REQUIREMENTS REGARDING
APPLICATION FOR WILDLIFE MANAGEMENT**

In accordance with **Tax Code § 23.521** (H.B. 3123, 77th Texas Legislature), the Board of Directors of Bosque Central Appraisal District hereby declares that the requirements regarding qualification for wildlife management, as stated in the current Wildlife Management Manual adopted by the Texas Parks and Wildlife Department and the Texas Comptroller of Public Accounts, will be used in the determination of each application for wildlife management.

Wildlife management use qualifications require that the land be used for wildlife management in a manner that is consistent with the specific wildlife management plan applicable to the property and the geographic region.

NOW, THEREFORE, BE IT RESOLVED that the Bosque Central Appraisal District, being included in a region known as Region 3, of the State of Texas:

That pursuant to the authority granted to the Board of Directors of the Bosque Central Appraisal District in Section 23.521, Texas Property Tax Code and 34 Texas Administrative Code 9.4003, (e) and (f), a copy of which is attached hereto as Exhibit I and incorporated herein by reference, the following Wildlife Use Percentages are hereby adopted:

Minimum Acreage Requirements

In accordance with Resolution 2004/003, the following minimum acreage requirements apply within BCAD:

- Region III (Bosque County):** 20 acres or more.
 1. The Wildlife Use Percentage authorized under 34 Texas Administrative Code 9.4003(f) (1) (D) shall be not less than 95%.
 2. The Wildlife Use Percentage authorized under 34 Texas Administrative Code 9.4003 (f) (2) (D) shall be not less than 92%.
 3. The Wildlife Use Percentage authorized under 34 Texas Administrative Code 9.4003 (f) (3) (D) shall be not less than 92%.
 4. Wildlife qualifications require 20 acres or more for Region III, Bosque County
- Region IV (McLennan County and Valley Mills ISD):** 16.6 acres or more.
 1. The Wildlife Use Percentage authorized under 34 Texas Administrative Code 9.4003 (f) (1) (D) shall be not less than 92%.
 2. The Wildlife Use Percentage authorized under 34 Texas Administrative Code 9.4003 (f) (2) (D) shall be not less than 90%.
 3. The Wildlife Use Percentage authorized under 34 Texas Administrative Code 9.4003 (f) (3) (D) shall be not less than 90%.
 4. Wildlife qualifications require 16.6 acres or more for Region IV, McLennan County


WHEREAS, requirements for qualification for Wildlife use are dictated by guidelines set forth by the STATE of TEXAS.

Bosque Central Appraisal District | Policy 2: Wildlife Management

Be it hereby officially found and determined that the meeting at which this policy is adopted is open to the public, as required by law, and that public notice of the time, place, and purpose of said meeting was given, as required.

**THIS POLICY IS ADOPTED AS PART OF RESOLUTION 2026-001 ON JUNE 9, 2026,
BY THE BOARD OF DIRECTORS OF BOSQUE CENTRAL APPRAISAL DISTRICT.**

Originally adopted: August 7, 2003



Board Chairman



Board Secretary

Bosque Central Appraisal District | Policy 3: Open Records Request & Payment

**BOSQUE CENTRAL APPRAISAL DISTRICT
OPEN RECORDS REQUEST AND PAYMENT POLICY
FOR REQUESTED BCAD DATA ITEMS**

In accordance with the **Texas Public Information Act, Government Code Chapter 552**, the Chief Appraiser may place a reasonable charge on items requested by individuals. All open records requests must be in writing.

Items That May Be Requested

- Listings of information from the Appraisal Roll
- Name and Address Labels
- Appraisal Cards
- Copies of Maps
- Copies of items of information, such as entity tax rates
- Any other item considered as open records under applicable law

In order that the appraisal district not be burdened with additional bookkeeping effort, it is the desire of the Board of Directors that a written request for the items needed be accompanied by payment at the time of the request. A schedule of charges for various items will be maintained and displayed in a location convenient to individuals needing this service.

Information Delivery Method

BCAD will deliver open records information, after payment is received, in the following manner:

- In person; By first class, certified, or registered mail; By facsimile; Electronically

The same methods of delivery are available to individuals or companies with established accounts or pre-arranged payment.


Be it hereby officially found and determined that the meeting at which this policy is adopted is open to the public, as required by law, and that public notice of the time, place, and purpose of said meeting was given, as required.

**THIS POLICY IS ADOPTED AS PART OF RESOLUTION 2026-001 ON JUNE 9, 2026,
BY THE BOARD OF DIRECTORS OF BOSQUE CENTRAL APPRAISAL DISTRICT.**

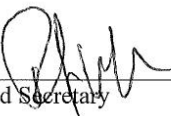
Originally adopted: August 9, 2007

Previously amended: December 20, 2012 (delivery method)

Previously amended: January 6, 2022



Board Chairman



Board Secretary

Bosque Central Appraisal District | Policy 4: Address Change Policy

**BOSQUE CENTRAL APPRAISAL DISTRICT
POLICY CONCERNING ADDRESS CHANGES TO ACCOUNTS
LISTED ON THE BOSQUE COUNTY TAX ROLLS**

Bosque Central Appraisal District requires that address change requests be made by one of the following methods:

- A completed BCAD Address Change Form
- A written statement (supplied by the property owner, their power-of-attorney, or their designated agent)
- An address correction supplied by the United States Postal Service
- Fax or e-mail from the owner or agent

Address changes made for any other reason will be made only with the approval of the Chief Appraiser.

It is the responsibility of the property owner to ensure that their property is listed on the appraisal and tax roll correctly, with the correct name, address, and property description. [Tax Code § 1.07(b), § 1.11, and § 1.111]

Address change information will be date-stamped upon receipt and scanned directly into the property owner's account.


It is hereby stated that it is the policy of the Board of Directors of Bosque Central Appraisal District to require that written notice of a change of address be supplied in one of the manners listed above.

Be it hereby officially found and determined that the meeting at which this policy is adopted is open to the public, as required by law, and that public notice of the time, place, and purpose of said meeting was given, as required.

**THIS POLICY IS ADOPTED AS PART OF RESOLUTION 2026-001 ON JUNE 9, 2026,
BY THE BOARD OF DIRECTORS OF BOSQUE CENTRAL APPRAISAL DISTRICT.**

Originally adopted: March 27, 2014

Previously amended: August 27, 2015



Board Chairman



Board Secretary

Bosque Central Appraisal District | Policy 5: Credit Card Use

**BOSQUE CENTRAL APPRAISAL DISTRICT
BOARD OF DIRECTORS POLICY ON CREDIT CARD USE**

It is the policy of the Board of Directors of Bosque Central Appraisal District that the Chief Appraiser and/or designee will obtain and maintain a credit card or cards to be solely used for appraisal district business, training, or purchases, which may include:

- License renewals for employee professional certifications
- Educational, testing, and conference registration fees
- Membership dues to professional organizations
- Lodging, transportation, meals, or related expenses for approved conferences and education
- Office purchases of computer hardware or software, office supplies or equipment, manuals, or other state-related materials
- Other charges approved by Administration and/or the Board of Directors

Administration will authorize all use of the credit card(s). The card(s) may be issued to active employees of Bosque Central Appraisal District when traveling for approved conferences or educational classes, to be used for lodging, travel, parking, and dining expenses. Immediately upon returning, the employee shall return the card with detailed receipts for each charge activity.


All purchases are to be preapproved and accounted for by Administration. Unauthorized charges may be reimbursed by the employee by personal check or cash at the time they return the card. If employees do not reimburse the district, the charges may be deducted from the employee's paycheck on the first pay period of the month following receipt of the credit card statement. Monitoring shall be based on detailed receipts submitted following each activity.

Purchase of tobacco products and alcoholic beverages is expressly forbidden. Personal or unauthorized use of the district credit card may be grounds for dismissal from employment.


Be it hereby officially found and determined that the meeting at which this policy is adopted is open to the public, as required by law, and that public notice of the time, place, and purpose of said meeting was given, as required.

**THIS POLICY IS ADOPTED AS PART OF RESOLUTION 2026-001 ON JUNE 9, 2026,
BY THE BOARD OF DIRECTORS OF BOSQUE CENTRAL APPRAISAL DISTRICT.**

*Originally adopted: May 15, 2014
Previously amended: January 6, 2022*



Board Chairman



Board Secretary

Bosque Central Appraisal District | Policy 6: Petty Cash Fund

**BOSQUE CENTRAL APPRAISAL DISTRICT
POLICY REQUIREMENTS REGARDING
RULES CONCERNING A PETTY CASH FUND FOR THE APPRAISAL DISTRICT**

Bosque Central Appraisal District finds it necessary to maintain an accessible cash fund in order to operate the office with minimal interruption.

The amount to be maintained in the fund is **\$200.00**. The cash will be overseen by the administrative secretary, with receipts always being obtained for products or services paid for out of the fund. The fund will be replenished at least once a month by a check presented for signing, with each expense posted to the correct budget category.

Examples of Allowable Petty Cash Purchases

- Janitorial products
- Postage
- Flag service
- Window washing
- Paper products (toilet tissue, paper towels)
- Greeting cards (sympathy, etc.)
- Batteries for clocks and other small equipment
- Recording media for meetings
- Any other emergency item(s) or service requiring immediate payment and approved by the Chief Appraiser

Be it hereby officially found and determined that the meeting at which this policy is adopted is open to the public, as required by law, and that public notice of the time, place, and purpose of said meeting was given, as required.

**THIS POLICY IS ADOPTED AS PART OF RESOLUTION 2026-001 ON JUNE 9, 2026,
BY THE BOARD OF DIRECTORS OF BOSQUE CENTRAL APPRAISAL DISTRICT.**

Originally adopted: February 26, 2009



Board Chairman



Board Secretary

Bosque Central Appraisal District | Policy 7: Supplemental Corrections

**BOSQUE CENTRAL APPRAISAL DISTRICT
POLICY CONCERNING SUPPLEMENTAL CORRECTIONS TO THE
CERTIFIED TAX ROLLS OF ENTITIES IN THE COUNTY OF BOSQUE**

The current tax roll for each year is certified in the month of July. Shortly thereafter, tax rates are adopted by the taxing entities. Tax statements are then produced and mailed to taxpayers.

According to the Texas Property Tax Code, after certification, if errors are found in the tax roll, the Appraisal Review Board (ARB) has authority to order changes to the tax roll. These changes are referred to as supplemental procedures. After certification, ownership changes will not be supplemented.

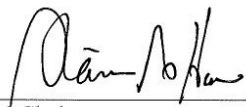
It is hereby stated that it is the policy of the Board of Directors of Bosque Central Appraisal District to execute the supplemental procedures, thereby correcting the certified appraisal roll records.

After supplemental corrections are completed, a notification will be sent to the Bosque County Tax Office for immediate entry or as soon as possible after delivery. If electronic delivery is unavailable, a physical data file containing the corrections will be produced and delivered to the Bosque County Tax Office for entry as soon as possible.

Be it hereby officially found and determined that the meeting at which this policy is adopted is open to the public, as required by law, and that public notice of the time, place, and purpose of said meeting was given, as required.

**THIS POLICY IS ADOPTED AS PART OF RESOLUTION 2026-001 ON JUNE 9, 2026,
BY THE BOARD OF DIRECTORS OF BOSQUE CENTRAL APPRAISAL DISTRICT.**

*Originally adopted: March 27, 2014
Previously amended: January 6, 2022*



Board Chairman



Board Secretary

Bosque Central Appraisal District | Policy 8: COLA for Retired Employees

**BOSQUE CENTRAL APPRAISAL DISTRICT
POLICY CONCERNING ESTABLISHMENT OF COST OF LIVING ADJUSTMENT
(COLA)
TO EMPLOYEE BENEFITS FOR RETIRED EMPLOYEES**

This policy provides that the Board of Directors of Bosque Central Appraisal District may establish inclusion of a Cost of Living Adjustment (COLA) to employee benefits. Because Bosque Central Appraisal District does not participate in Social Security, COLA is a significant benefit for retired employees of the District.

The inclusion of COLA to employee benefits may be renewed each and every year to provide that COLA would benefit the retired persons of Bosque Central Appraisal District.

The inclusion of COLA to employee benefits may be renewed each year until there are no retired employees remaining to benefit from the inclusion of COLA, at which time the Board of Directors will cease to approve inclusion of COLA until there is a need to re-establish the benefit.

Because COLA is not an automatic renewable factor, action to make COLA active will be a yearly function, which will occur with the annual filing of the retirement plan.

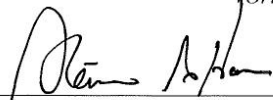
COLA may also be incorporated into the BCAD Personnel Policy as an employee benefit offered by the District.

It is hereby stated that it is the policy of the Board of Directors of Bosque Central Appraisal District to consider a Cost of Living Adjustment for the benefit of persons who retire from the District.

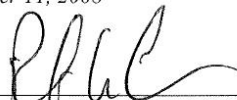
Be it hereby officially found and determined that the meeting at which this policy is adopted is open to the public, as required by law, and that public notice of the time, place, and purpose of said meeting was given, as required.

**THIS POLICY IS ADOPTED AS PART OF RESOLUTION 2026-001 ON JUNE 9, 2026,
BY THE BOARD OF DIRECTORS OF BOSQUE CENTRAL APPRAISAL DISTRICT.**

Originally adopted: December 11, 2008



Board Chairman



Board Secretary

Bosque Central Appraisal District | Policy 9: Reserve Funds

**BOSQUE CENTRAL APPRAISAL DISTRICT
BOARD OF DIRECTORS POLICY ON RESERVE FUNDS**

The Board of Directors of Bosque Central Appraisal District directs that a Reserve Fund line item be included in each annual budget. The Board may, during the last quarter of each fiscal year, pursuant to a duly adopted budget amendment, transfer funds within the BCAD budget into the Reserve Fund line item in order to provide for:

- Capital replacement
- Technology enhancements and technology purchases
- Litigation expenses
- Other contingencies as determined by the Board

The amount of the Reserve Fund budget line item shall **not exceed 20%** of the total annual budget of BCAD.

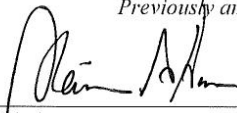
At the conclusion of each fiscal year, the Board directs that funds obligated to the Reserve Fund line item be placed into the BCAD Reserve Account for use as designated above.

Be it hereby officially found and determined that the meeting at which this policy is adopted is open to the public, as required by law, and that public notice of the time, place, and purpose of said meeting was given, as required.

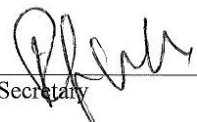
**THIS POLICY IS ADOPTED AS PART OF RESOLUTION 2026-001 ON JUNE 9, 2026,
BY THE BOARD OF DIRECTORS OF BOSQUE CENTRAL APPRAISAL DISTRICT.**

Originally adopted: November 13, 2014

Previously amended: February 26, 2015 (Resolution #2015/002)



Board Chairman



Board Secretary

Bosque Central Appraisal District | Policy 10: Method of Filing Documents

**BOSQUE CENTRAL APPRAISAL DISTRICT
POLICY REGARDING METHOD OF FILING OF DOCUMENTS**

It is the policy of Bosque Central Appraisal District (BCAD) that all applications, notices (including a Notice of Protest), forms, and other documents filed with BCAD may be filed by any of the following methods:

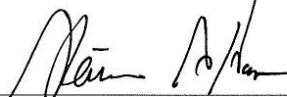
- (a) In person;
- (b) By first class, certified, or registered mail;
- (c) Electronically; or
- (d) By overnight carrier (such as FedEx, UPS, or similar services).

It is hereby stated that it is the policy of the Board of Directors of Bosque Central Appraisal District to accept documents and applications filed in any of the manners listed above.


Be it hereby officially found and determined that the meeting at which this policy is adopted is open to the public, as required by law, and that public notice of the time, place, and purpose of said meeting was given, as required.

**THIS POLICY IS ADOPTED AS PART OF RESOLUTION 2026-001 ON JUNE 9, 2026,
BY THE BOARD OF DIRECTORS OF BOSQUE CENTRAL APPRAISAL DISTRICT.**

Originally adopted: April 16, 2015 (Resolution #2015/005)



Board Chairman



Board Secretary

Bosque Central Appraisal District | Policy 11: Records Management

**BOSQUE CENTRAL APPRAISAL DISTRICT
RECORDS MANAGEMENT POLICY**

Purpose

This policy establishes the records management program of Bosque Central Appraisal District (BCAD) in compliance with the **Local Government Records Act, Local Government Code Chapter 203**, and applicable rules of the Texas State Library and Archives Commission.

Records Management Officer

The Chief Appraiser shall serve as BCAD's Records Management Officer (RMO). The RMO is responsible for administering the records management program and ensuring compliance with state law and this policy.

Records Retention

BCAD shall retain all records in accordance with the applicable records retention schedule adopted pursuant to **Local Government Code §§ 203.041–203.047**. No record shall be destroyed except in accordance with the applicable retention schedule and the approval procedures set forth in state law.

Electronic Records

Electronic records, including e-mail and digital files, are subject to the same retention requirements as paper records. The Chief Appraiser shall ensure that electronic records management systems are capable of preserving records for their full retention periods.

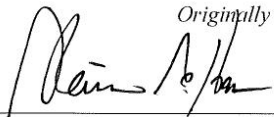
Annual Review

The Chief Appraiser shall review and update BCAD's records management procedures periodically and report to the Board of Directors on the status of the program.

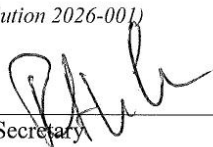
Be it hereby officially found and determined that the meeting at which this policy is adopted is open to the public, as required by law, and that public notice of the time, place, and purpose of said meeting was given, as required.

**THIS POLICY IS ADOPTED AS PART OF RESOLUTION 2026-001 ON JUNE 9, 2026,
BY THE BOARD OF DIRECTORS OF BOSQUE CENTRAL APPRAISAL DISTRICT.**

Originally adopted: June 9, 2026 (Resolution 2026-001)



Board Chairman



Board Secretary

**BOSQUE CENTRAL APPRAISAL DISTRICT
RECORDS MANAGEMENT POLICY**

Section 1. Definition of Records

All documents, papers, letters, books, maps, photographs, sound or video recordings, microfilm, magnetic tape, electronic media, databases, email, text messages, instant messages, cloud-based records, metadata, and any other information-recording media, regardless of physical form or characteristic and regardless of whether public access to it is open or restricted under the laws of the state, created or received by BCAD or any of its officers, employees, contractors, or agents pursuant to law or in the transaction of official business, are declared to be the records of BCAD and shall be created, maintained, retained, and disposed of only in accordance with applicable law and this policy.

Section 2. Records as Public Property

All records as defined in Section 1 of this policy are declared to be the property of BCAD. No officer, employee, or agent of BCAD has, by virtue of his or her position, any personal or property right to such records even though he or she may have developed or compiled them. The unauthorized destruction, removal, alteration, concealment, or use of such records is prohibited and may subject the individual to civil or criminal penalties under Texas law.

Section 3. Policy

BCAD shall maintain an active, continuing, and compliant records management program providing for efficient, economical, and effective controls over the creation, distribution, organization, maintenance, use, and disposition of all records through a comprehensive system of integrated procedures for the management of records from their creation to their ultimate disposition, consistent with the requirements of the Local Government Records Act, Local Government Code Chapter 201, and accepted records management practice. This policy applies to all records regardless of format, storage location, or system, including third-party or cloud-based systems, and shall apply to all employees, agents, independent contractors, and volunteers of BCAD.

Section 4. Records Management Officer

The Chief Appraiser will serve as Records Management Officer (RMO) for BCAD as provided by Texas Local Government Code Section 203.025, and will develop policies and procedures to ensure that the following are carried out in accordance with the requirements of the Local Government Records Act:

- (a) Administer the records management program;
- (b) Ensure compliance with retention schedules and destruction requirements;
- (c) Designate records liaisons as needed;
- (d) Ensure appropriate controls over electronic records; and
- (e) Suspend destruction of records subject to litigation, audit, open records requests, or legal hold.

Bosque Central Appraisal District | Policy 11: Records Management

Section 5. Records Retention Schedules

BCAD adopts and incorporates by reference all applicable records retention schedules issued by the Texas State Library and Archives Commission (TSLAC) for appraisal districts, including but not limited to Schedule GR (Records Common to All Governments), Schedule TX (Records of Property Taxation), and any successor or supplemental schedules. The Records Management Officer shall prepare amendments to the schedules as needed to reflect new records created or received by BCAD, or revisions to retention periods. Records shall not be destroyed unless authorized by an applicable retention schedule and all legal prerequisites to destruction have been satisfied.

Section 6. Electronic Records

Electronic records shall be retained for the full retention period required by law and shall remain accessible, readable, and reproducible for that period. BCAD may use electronic storage systems, including cloud-based solutions, provided they comply with TSLAC rules and ensure record integrity, security, and auditability.

Section 7. Records Destruction

Records destruction shall be conducted only after expiration of the applicable retention period, completion of required approvals, and verification that no legal hold applies. Destruction shall be documented in accordance with TSLAC requirements.

Section 8. Conflict with Law

In the event of any conflict between this policy and applicable state or federal law, the law shall control.

AND BE IT FURTHER RESOLVED that a copy of this Resolution shall be filed with the Director and Librarian of the Texas State Library and Archives Commission within 30 days after the date of its adoption, as required by law.

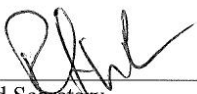
Be it hereby officially found and determined that the meeting at which this policy is adopted is open to the public, as required by law, and that public notice of the time, place, and purpose of said meeting was given, as required.

**THIS POLICY IS ADOPTED AS PART OF RESOLUTION 2026-001 ON JUNE 9, 2026,
BY THE BOARD OF DIRECTORS OF BOSQUE CENTRAL APPRAISAL DISTRICT.**

Originally adopted: June 9, 2026 (Resolution 2026-001)



Board Chairman



Board Secretary

Bosque Central Appraisal District | Policy 12: Litigation Defense

**BOSQUE CENTRAL APPRAISAL DISTRICT
POLICY REGARDING LITIGATION DEFENSE OF OFFICERS AND EMPLOYEES**

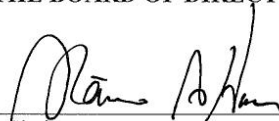
Should any officer or employee of Bosque Central Appraisal District be made a defendant in any civil or criminal litigation brought in connection with the performance of their official duties, BCAD shall assume liability for and pay each such person's legal fees incurred in defending said litigation, if it determines that the person's actions were made in the lawful and good faith exercise of their duties. In such instance, the Board of Directors shall have complete discretion to select the attorney to defend such person.

This policy shall not apply to any person who, although named as a defendant in a civil suit, shall file a cross-action, counterclaim, or other claim against BCAD.


Originally adopted: June 9, 2026 (Resolution 2026-001)

Be it hereby officially found and determined that the meeting at which this policy is adopted is open to the public, as required by law, and that public notice of the time, place, and purpose of said meeting was given, as required.

**THIS POLICY IS ADOPTED AS PART OF RESOLUTION 2026-001 ON JUNE 9, 2026,
BY THE BOARD OF DIRECTORS OF BOSQUE CENTRAL APPRAISAL DISTRICT.**



Board Chairman



Board Secretary

**BOSQUE CENTRAL APPRAISAL DISTRICT
APPRAISAL REVIEW BOARD
ATTENDANCE POLICY**

PURPOSE

This policy is adopted by the Board of Directors of Bosque Central Appraisal District (“BCAD”) pursuant to Tax Code Section 6.41(f), which authorizes removal of an Appraisal Review Board (“ARB”) member for good cause relating to attendance at called meetings, as established by written policy adopted by a majority of the Board of Directors. This policy establishes attendance standards for ARB members and sets forth consequences for noncompliance.

SECTION 1 — SCHEDULING OF HEARINGS AND MEETINGS

5. Following submission of the appraisal records by the Chief Appraiser to the ARB, formal protest hearings shall be scheduled by the ARB Chairperson on business days consistent with the operating hours of the District, unless otherwise required by law.
6. Protest hearings shall be scheduled based on the volume of protests filed, in a manner designed to comply, at the earliest practicable date, with the threshold requirements of Tax Code Section 41.12.
7. The ARB Chairperson shall schedule sufficient ARB members to be available on a daily basis to conduct protest hearings and operate the ARB in the most effective and cost-efficient manner possible.
8. The ARB Chairperson shall schedule sufficient ARB members to conduct hearings on Saturdays as required by law or requested by the Chief Appraiser.

SECTION 2 — ATTENDANCE REQUIREMENTS

9. Each ARB member shall be available when scheduled for duty by the ARB Chairperson, and shall punctually appear at and attend all scheduled meetings, mandatory training sessions, and protest hearings, remaining on duty for the full duration of his or her scheduled time, unless excused in accordance with Section 3 of this policy.
10. Strict adherence to this attendance policy is critical to achieving the statutory requirement of hearing and determining all or substantially all timely filed protests. Full attendance at all scheduled meetings and hearings is required.
11. An ARB member who is unable to attend a scheduled session shall notify the ARB Chairperson as far in advance as possible, and in no event later than one (1) hour before the scheduled start time, except in cases of sudden emergency.

SECTION 3 — EXCUSED ABSENCES

12. The ARB Chairperson may excuse an ARB member's absence for good cause. Excused absences are limited to the following:
 - (a) Serious illness of the member or a member's immediate family member;
 - (b) Death in the member's immediate family or attendance at a funeral;

Bosque Central Appraisal District | Policy 13: ARB Attendance

- (c) Jury duty or court-ordered appearance;
- (d) An emergency or extenuating circumstance beyond the member's control; or
- (e) Any other reason constituting good cause, as determined by the ARB Chairperson.

13. An absence not excused by the ARB Chairperson in advance, or promptly ratified thereafter in the case of a sudden emergency, shall be deemed an unexcused absence.

SECTION 4 — NONCOMPLIANCE AND REPORTING

- 14. The ARB Chairperson shall maintain a record of all absences, noting whether each absence was excused or unexcused.
- 15. A report of noncompliance with this attendance policy shall be prepared by the ARB Chairperson and presented to the Board of Directors at each regularly scheduled Board meeting during the ARB hearing season.
- 16. An ARB member who accumulates two (2) or more unexcused absences during a calendar year shall be subject to removal proceedings under Tax Code Section 6.41(f).

SECTION 5 — REMOVAL FOR NONCOMPLIANCE

- 17. Pursuant to Tax Code Section 6.41(f)(2), failure to comply with this attendance policy constitutes grounds for removal of an ARB member. Because ARB members of the District are appointed by the local administrative district judge pursuant to Tax Code Section 6.41(d), the Board of Directors shall, upon a finding of noncompliance, adopt a resolution documenting the noncompliance and forward it to the local administrative district judge with a request for removal.


SECTION 6 — DISTRIBUTION AND PERIODIC REVIEW

- 18. A copy of this policy shall be provided to each ARB member upon appointment or reappointment and at the beginning of each calendar year.
- 19. This policy shall be reviewed periodically by the Board of Directors and updated as needed to reflect changes in statute, District operations, or ARB workload.

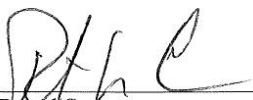
Originally adopted: June 9, 2026 (Resolution 2026-001)

Be it hereby officially found and determined that the meeting at which this policy is adopted is open to the public, as required by law, and that public notice of the time, place, and purpose of said meeting was given, as required.

**THIS POLICY IS ADOPTED AS PART OF RESOLUTION 2026-001 ON JUNE 9, 2026,
BY THE BOARD OF DIRECTORS OF BOSQUE CENTRAL APPRAISAL DISTRICT.**



Board Chairman



Board Secretary