

**RESOLUTION OF THE
CENTRAL APPRAISAL DISTRICT OF JOHNSON COUNTY**

WHEREAS, the Board of Directors ("Board") of the Central Appraisal District of Johnson County ("District") desires to update its operating and other written policies to address recent changes in the Texas Tax Code and to consolidate its policies into one format; and

WHEREAS, the Board has reviewed the attached "Policies of the Central Appraisal District of Johnson County" ("2026 Board Policies") and desires to formally adopt the 2026 Board Policies.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Central Appraisal District of Johnson County, that:

Section 1: The Board hereby approves and adopts the 2026 Board Policies attached hereto as **Exhibit A**.

Section 2: The chief appraiser is hereby directed to publish a copy of Appendix A of the 2026 Board Policies (regarding General Policies and Procedures for Public Access) onto the District's website and to make it readily available to all members of the public.

Section 3: The 2026 Board Policies attached hereto as **Exhibit A** supersede and replace all prior Board policies and resolutions addressing the same topic, and, to the extent of any conflict between the 2026 Board Policies attached hereto as **Exhibit A** and prior Board policies or resolutions, the 2026 Board Policies attached hereto as **Exhibit A** shall control.

Section 4: It is hereby officially found and determined that the meeting at which this Resolution is passed is open to the public and that public notice of the time, place and purpose of the meeting was given as required by law.

Section 5: This Resolution is effective immediately upon its adoption.

PASSED AND APPROVED on the 13th day of August 2026 by the Board of Directors of the Central Appraisal District of Johnson County.

**CENTRAL APPRAISAL DISTRICT OF
JOHNSON COUNTY**

By: 
Printed Name: Tina White
Title: Chair, Board of Directors

ATTEST:

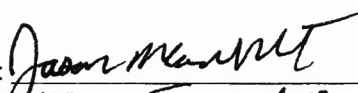
By: 
Printed Name: Jason Marbut
Title: 8-13-26

EXHIBIT A: 2026 Board Policies



CENTRAL APPRAISAL DISTRICT OF JOHNSON **COUNTY**

POLICIES

OF THE

CENTRAL APPRAISAL DISTRICT OF JOHNSON COUNTY

Last Updated August 13, 2026

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I. INTRODUCTION

1. CREATION AND PURPOSE

- The Central Appraisal District of Johnson County (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 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 Johnson 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 upon their relative tax levy. For example, a taxing unit which levies five percent of the combined total of taxes levied by all of the participating taxing entities is allocated five percent of the District’s annual operating costs.
- Each taxing unit shall pay its annual allocation in four equal payments. [Tax Code § 6.06(e)]. Payments are due before the first day of each calendar quarter and late payments are assessed penalty and interest. Whether good cause exists to waive penalties and interest shall be determined by a majority vote of the Board on a case-by-case basis. [Tax Code § 6.06(k)].

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 and any other action of the Board [Tax Code §§ 6.06(b), 6.10].

4. DEFINITIONS

- “***ARB***” means the Appraisal Review Board
- “***Board***” or “***BOD***” means the Board of Directors of the District
- “***District***” means the Central Appraisal District of Johnson County
- “***TAC***” means the Johnson County Tax-Assessor Collector
- “***Tax Code***” means the Texas Tax Code

5. POLICY UPDATES

- The Board may amend or revise these policies from time to time as they see fit in their sole discretion and as consistent with state law.

II. DISTRICT BOARD OF DIRECTORS

6. AUTHORITY AND FUNCTIONS OF THE BOARD

A non-exhaustive list of permissive and mandatory responsibilities of the Board includes the following:

- (a) Establish the appraisal District office [Tax Code § 6.05(a)]**
 - The District's office is located at 109 N. Main St., Cleburne, Texas 76033.
- (b) Hire a chief appraiser [Tax Code § 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. [See Tax Code § 6.05(c)].
 - Applicant references shall be requested and contacted.
 - The chief appraiser is an officer of the District for purposes of the nepotism laws. [Tax Code § 6.05(g)].
 - 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 § 6.05(g)].
- (c) Adopt the District's annual operating budget before Sept. 15 after fulfilling notice requirements and holding a public hearing [Tax Code § 6.06(b)];**
See Paragraph No. 18.(e)
- (d) Adopt a new budget within 30 days after a budget is disapproved by voting taxing units [Tax Code § 6.06(b)];**
- (e) Adopt a Public Funds Investment Policy in accordance with Chapter 2256 of the Texas Government Code;**
- (f) Notify taxing units of any vacancy on the board of an appointive position and elect by majority vote of members one of the submitted nominees as described in Paragraph No. 15 [Tax Code § 6.031(f)];**
- (g) Appoint a person by majority vote of its members to fill any vacancy in an elective position on the board as described in Paragraph No. 15. [Tax Code § 6.031(g)];**
- (h) Elect from members a Chairperson and Secretary at the first meeting of the calendar year, and, at its option, a Vice-Chairperson [Tax Code § 6.04(a)];**
See Paragraph No. 11.
- (i) Have Board meetings at least once each calendar quarter [Tax Code § 6.04(b)];**
See Paragraph No. 17.
- (j) Develop and implement policies regarding reasonable access to the Board [Tax Code § 6.04(d) and (e)];**
See **Appendix A** regarding public access to the Board.
- (k) Prepare information describing the Board's functions and complaint procedures; the**

information must be made available to the public and the appropriate taxing units [Tax Code § 6.04(f)];

See **Appendix A** regarding public access to the Board.

- (l) Notify parties to a complaint filed with the board of the status of the complaint unless otherwise provided [Tax Code § 6.04(g)];**

See **Appendix A** regarding public access to the Board.

- (m) Appoint a taxpayer liaison officer [Tax Code § 6.052(a)];**

Required when population is 120,000 or more.

- (n) The Board may appoint deputy taxpayer liaison officers to assist the taxpayer liaison officer [Tax Code § 6.052(a)];**

- (o) 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 § 6.05(i)];**

See Paragraph No. 19.

- (p) Make an agreement with newly formed taxing unit's governing body on an estimated budget allocation for the new taxing unit [Tax Code § 6.06(h)];**

- (q) 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 [Tax Code § 6.063(a) and (b)];**

- (r) Designate the District depository at least once every two years [Tax Code § 6.09];**

- (s) Adhere to requirements regarding purchasing and contracting under Local Government Code Chapter 252 [Tax Code § 6.11];**

- (t) 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 § 6.12(a)];**

- (u) Adhere to laws concerning the preservation, microfilming, destruction or other disposition of records [Tax Code § 6.13];**

- (v) Adopt and implement a policy for the temporary replacement of an ARB member who violates ex-parte communication requirements [Tax Code § 41.66(g)];**

- (w) May provide for the operation of a consolidated central appraisal District by interlocal contract between two or more adjoining central appraisal districts [Tax Code § 6.02];**

- (x) Have board meetings at any time at the call of the Chairperson or as provided by Board rule, but no less than once each calendar quarter [Tax Code § 6.04(b)];**

- (y) May contract with another central appraisal District or with a taxing unit in the**

central appraisal District to perform the duties of the District [Tax Code § 6.05(b)];

- (z) Prescribe, by resolution, specified actions of the chief appraiser relating to District finances or administration that are subject to board approval [Tax Code § 6.05(h)];**
- (aa) Employ a general counsel to the District to serve at the will of the Board [Tax Code § 6.05(j)];**
- (bb) Purchase or lease real property and construct improvements necessary to establish and operate an appraisal District office or branch office [Tax Code § 6.051(a)];**
- (cc) Convey real property owned by the District [Tax Code § 6.051(c)];**
- (dd) Authorize the chief appraiser to disburse District funds [Tax Code § 6.06(f)];**
- (ee) Change the District's method of financing unless any participating taxing unit opposes the change [Tax Code § 6.061(a)];**
- (ff) May contract with the governing body of a taxing unit or county to assess and collect taxes through the Interlocal Cooperation Act [Tax Code § 6.24(a) and (b)];**
- (gg) The Tax Code also provides certain statutory authority to the Board of directors outside of Chapter 6, including authorizing a Board of directors to approve the chief appraiser to contract with private appraisal firms to perform appraisal services under Tax Code Section 25.01(b). On written approval of the Board of directors, a chief appraiser is entitled to appeal certain ARB orders to District court as provided by Tax Code Section 42.02.**

7. NUMBER

- The District is governed by a board of nine directors. Five directors are appointed by the taxing units that participate in the District in the manner prescribed by Texas Tax Code, section 6.03. Three directors are elected by majority vote at the general election for state and county officers by the voters of the county in which the District is established. The county assessor-collector serves as an ex officio director. [Tax Code § 6.0301(a)]

8. ELIGIBILITY

- To be eligible to serve on the Board, an individual other than the TAC must (1) be a resident of the District and (2) have resided in the District for at least two years immediately preceding the date of appointment. [Tax Code § 6.0301(a)].
- Individuals who are ineligible include the following:
 - 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 § 6.0301(a)].
 - Individuals who are 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 § 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 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 District Board until the expiration of three years after such activity. [Tax Code § 6.035(a-1)].
- A person is ineligible to serve on the District 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 § 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 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 § 6.036].

9. DISTRICT TERM OF OFFICE

Members of the board of directors appointed by the taxing units participating in the district serve staggered four-year terms beginning on January 1 of every other even-numbered year. Elected members of the board of directors serve staggered four-year terms beginning on January 1 of every other odd-numbered year. [Tax Code § 6.0301(e)].

10. APPOINTMENT & ELECTION PROCESS

- Selection of Appointive Members: The five appointive members of the Board are appointed by vote of the governing bodies of the incorporated cities and towns, school districts, junior college districts, and conservation and reclamation districts in the District and of the county if entitled to vote. Any other districts are not entitled to vote. In the election process, the conservation and reclamation districts are counted as one entity. [Tax Code § 6.03(c)].
- Time Period for Appointment Process: The appointment process shall take place in each

odd-numbered year because each appointed member of the BOD serves four-year, staggered terms, beginning January 1 of each even-numbered year. [Tax Code § 6.0301(e)].

- Conservation and Reclamation Districts: At this time, the District does not serve any taxing units that are defined as a conservation or reclamation district; however, there are special rules that apply to such districts in the event of their future creation. [Tax Code § 6.03(c)].
- The duties as outlined in the Procedures for Voting as they apply to the appointment of the BOD members are the responsibility of the Chief Appraiser but may be delegated.
- Procedure for Voting:
 - 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 6.03(c)].
 - The chief appraiser shall calculate the number of votes that each taxing unit is entitled to [Tax Code § 6.03(c)].
 - 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 § 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 § 6.03(g)].
 - Before October 30th, the chief appraiser shall prepare a ballot listing all candidates timely submitted, alphabetically according to the first letter in each candidate's surname, 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 § 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 § 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 § 6.03(k)].
- Voting allocation: For each taxing unit entitled to vote for the BOD, the voting allocation is determined in the following manner: Divide 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 all taxing units that are entitled to vote, multiply the quotient by 1,000, and round the product to the nearest whole number. That number is then multiplied by 5, which is the number of directorships to be filled and is the taxing unit's voting entitlement. [Tax Code § 6.03(d)].
- Time Period for Election Process: The election process shall take place in even-numbered years because each elected member of the BOD serves four-year staggered terms,

beginning on January 1 of each odd-numbered year. [Tax Code § 6.0301(e)]

- Elections shall be conducted in accordance with Chapter 144 of the Texas Elections Code as modified by Tax Code, Section 6.032. [Tax Code § 6.032].

11. BOARD OFFICERS

- The required officers of the BOD are the Chairperson and Secretary. [Tax Code § 6.04(a)].
- The Board may also select a Vice-Chairperson to serve in the absence of the Chairperson.
- At the BOD's first meeting each calendar year, the BOD shall elect from its members, by majority vote of the Board members, a Chairperson and a Secretary. The election of officers shall be placed as an action item on the meeting agenda. [Tax Code § 6.04(a)].
- Term: The officers serve a one-year term of office from January 1, through December 31. Board Officers may be reappointed for successive one-year terms. [Tax Code § 6.04(a)].
- The duties of the Chairperson shall include:
 - presiding at Board meetings;
 - signing all legal instruments requiring Board approval;
 - performing legal duties as required by law; 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;
 - assisting the chief appraiser in meeting statutory notice requirements; and
 - any other functions assigned by the Board.

12. OATH OF OFFICE; ANTI-BRIBERY STATEMENT AND ACKNOWLEDGEMENT

- As required by the Texas Constitution, each Board member shall sign an anti-bribery statement [Form 2201] and take an oath of office [Form 2204] before beginning a term. [Tex. Const. XVI §1(a) and (b)]. The anti-bribery statement and official oath of office forms are located on the Texas Secretary of State's website.
- A Board member shall take no action until his or her anti-bribery statement is executed, and oath of office is administered.
- At the first meeting of the newly elected BOD, each newly elected Board member shall be administered the Oath of Office. The requisite form must be signed before a Notary Public. All Oath of Office forms shall be maintained in the Administration files.
- A person may not be appointed to an appointive position on the Board of directors or file an application for a place on the ballot for an elective position on the board unless the individual has 1) signed the acknowledgement described by Tax Code, section 6.0302; and submitted the signed acknowledgement to the chief appraiser of the appraisal district. [Tax

Code § 6.0302(a) & (b)].

13. OPEN GOVERNMENT TRAINING AND COMPLIANCE

- All Board members are required to comply with the open government training requirements set forth in Government Code Section 551.005 (Open Meetings Act).
- 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 session 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, to the extent technologically feasible, on the District's website.

14. EX PARTE COMMUNICATIONS

- Communications relating to appraisal: A Board member shall not directly or indirectly communicate with the chief appraiser on any matter relating to the appraisal of property by the District. Violation is a Class C misdemeanor. [Tax Code § 6.15(a)].
 - Exceptions:
 - (1) A Board member may communicate with the chief appraiser on a matter relating to the appraisal of property by the District if:
 - it takes place in an open meeting of the District Board or another public forum; or
 - it takes place in a closed meeting of the Board 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 § 6.15(a), (d)].
 - (2) A Board member may transmit 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 § 6.15(c-1)].¹
- Communications with the ARB: A Board member shall not communicate with a member of the ARB with the intent to influence a decision by the member in the member's capacity as a member of the ARB. Violation is a Class A misdemeanor. [Tax Code § 6.411(b)-(d)].
 - Exceptions:
 - (1) The communication takes place during a hearing on a protest before the ARB;
 - (2) The communication constitutes social conversation;
 - (3) The communication is specifically limited to and involves administrative, clerical, or logistical matters; or
 - (4) The communication is necessary and appropriate and relates to appointment or removal of an ARB member. [Tax Code § 6.411(c-

¹ The same prohibitions and exceptions apply to the chief appraiser. [Tax Code § 6.15(b)].

1)].²

- Communications intending to influence value: A Board member that is also a member, officer, or employee of a taxing unit shall not communicate—directly or indirectly—with the chief appraiser or another employee of the appraisal district for the purpose of influencing the value unless the person owns or leases the property that is the subject of the communication. Violation is a Class A misdemeanor. [Tax Code § 6.155].

15. VACANCIES ON THE BOARD

- Vacancy Effective: The Board is not required to fill an unexpired term. The Board may declare a position on the Board vacant, other than a position held by the Tax-Assessor Collector, by majority vote at a meeting for which declaring a vacancy on the Board has been listed as an agenda item. [Tax Code § 6.03].
- Resignation: Except as otherwise provided by law, a Board member who seeks to resign prior to the expiration of that member's term shall continue to serve in his or her position until that position is filled and until the resignation is accepted by majority vote at a meeting for which declaring a vacancy or accepting the resignation has been listed as an agenda item.
- Vacancy Procedure for Elected Directors: If a vacancy occurs in an elective position on the board of directors, the board of directors shall appoint by majority vote of its members a person to fill the vacancy. [Tax Code § 6.0301(g)]
- Vacancy Procedure for Appointive Directors:
 - Step one: Reasonably promptly after the Board declares a vacancy, the Board Secretary shall notify each taxing unit that is entitled to vote.
 - Step two: Each taxing unit that is entitled to vote may nominate by resolution a candidate to fill the vacancy. The taxing unit must notify the Chief Appraiser the name of its nominee not later than 45 days after the taxing entity was notified of the existence of the vacancy.
 - Step three: The Chief Appraiser shall prepare and deliver to each member of the Board a list of all timely submitted nominees not later than 5 days after the 45-day deadline.
 - Step four: At a meeting for which the election of a nominee to fill the vacancy is listed as an action item, the Board shall elect by majority vote of its members one of the nominees to fill the vacancy.

[Tax Code § 6.03(l)].

² The same prohibitions and exceptions apply to the chief appraiser. [Tax Code § 6.411].

16. RECALL

- The governing body of the taxing unit who participated in the appointment of an individual to the Board may initiate the recall of its representative.
- Only a taxing unit that voted for the Board member may vote.
- Recall Procedure:
 - Step one: Taxing unit that voted for BOD member passes resolution, stating that the taxing unit is recalling the member, and files the resolution with the chief appraiser.
 - Step two: Not later than 10 days after the taxing unit files the resolution, the chief appraiser shall notify the presiding officer of each taxing unit entitled to vote in the appointment of Board members of (i) the date the resolution was filed with the District; and (ii) the content of the resolution.
 - Step three: Not later than 30 days after the date on which a recall resolution was filed with the District, the taxing units that voted for the Board member being recalled shall vote to determine whether that Board member will be recalled.
 - Only the taxing units that voted to appoint that Board member may participate. Each taxing unit entitled to vote is entitled to the same number of votes in the recall as it cast for that member in the appointment of the Board.
 - Step four: Not later than 10 days after the 30-day deadline to vote in favor of the recall, the chief appraiser shall count the timely casted votes and immediately send written notification of the vote to: (i) the Board Chairperson; (ii) the governing body of each recall-voting taxing unit; and (iii) the Board Secretary, but only if the Board Chairperson was the subject of the recall.
 - A recall is successful, and the Board member ceases to be a member of the Board if the number of votes cast in favor of recall equals or exceeds a majority of the votes cast appointing the Board member.
 - Step five: If the recall was successful, the recall-voting taxing units appoint a new Board member. Each recall-voting taxing unit may nominate one candidate by resolution adopted by its governing body. Nominations must be sent to the chief appraiser not later than 30 days after the date the taxing unit received notice of the recall election results.
 - Step six: Not later than 15 days after the 30-day deadline for submitting nominations, the chief appraiser shall (i) prepare a ballot listing all candidates timely nominated, alphabetically according to the first letter in each candidate's surname, and (ii) deliver a copy of the ballot to the presiding officer of the governing body of each taxing unit entitled to vote.
 - Step seven: Not later than 15 days after the date on which the ballots are

delivered, the recall-voting taxing units shall determine their vote by resolution and submit it to the chief appraiser.

- Only the taxing units that were entitled to vote in the recall election—those taxing units that originally voted to appoint the recalled Board member—are entitled to nominate and vote for the candidate to replace the recalled Board member.
 - The taxing units entitled to vote receive the same number of votes as it originally cast to appoint the recalled Board member.
- Step eight: Not later than 15 days after the voting deadline, the chief appraiser shall count the votes and send written notice to (i) the Board Chairperson, (ii) each taxing unit participating in the District, and (iii) each of the candidates who were nominated.

[Tax Code § 6.033]

17. BOARD MEETINGS

- Frequency: The Board shall meet regularly on the _____ or as the Board deems necessary. Meetings shall be conducted by Robert's Rules of Order. [See Tax Code § 6.04].
- Posting of Agenda:
 - An agenda shall be prepared for each meeting of the Board.
 - An original or exact copy of the agenda shall be (i) provided to the County Clerk for posting at the County Courthouse; (ii) posted to the front door of the District's office; and (iii) posted on the District's website. [Gov't Code § 551.054].
- Timing: Except as otherwise provided by law, the agenda shall be posted for at least three full business days before the scheduled time of the meeting. [Tax Code § 551.043].
- Content of Agenda: The content of the agenda must be sufficient to apprise the general public of the subjects to be considered during the meeting. [See Govt Code § 551.041]. The Board's agenda shall contain the following:
 - statement that agenda posted in accordance with Open Meetings Act;
 - date, time, and place of meeting;
 - type of meeting—regular, special, workshop, or executive;
 - roll call;
 - consent agenda items;
 - action items;
 - workshop sessions or executive sessions as needed;
 - information items;
 - citizen communication;
 - adjournment; and
 - acknowledgment from county clerk, the chief appraiser or their designee that the agenda was posted and the date and time of posting.

- Board Packets: Not later than three full business days prior to the scheduled meeting, a board packet shall be transmitted to each Board member. The packet shall contain: (i) a copy of the agenda; (ii) a copy of the minutes to be approved; and (iii) a copy of materials to be reviewed and/or approved at the meeting.
- Minutes: The Board shall maintain minutes of each meeting. The Board's minutes shall contain the following:
 - the date, time, and place at which the meeting is held;
 - the type of meeting;
 - a short summary of each topic considered by the Board, including any pertinent comments or points made;
 - the subject of each deliberation or motion;
 - an indication of each member's vote, order, decision, or other action taken;
 - the time the meeting adjourned;
 - copies of (i) the meeting's agenda; (ii) any items presented to the Board; (iii) resolutions passed; and (iv) notes of meeting.

[See Gov't Code § 551.021].

- Emergency Meetings: An emergency meeting may only be held in limited situations. To the extent necessary, the Board shall comply with Government Code § 551.045.
- Executive Session (Closed Meetings): Except as otherwise provided by law, the Board shall not conduct a closed meeting (aka Executive Session) unless specified by Chapter 551, Subchapter D, of the Texas Government Code.
 - Procedure for Executive Session:
 - First, the Board must convene in an open meeting for which notice has been given.
 - Second, immediately prior to entering executive session, the Board Chairperson shall publicly (i) announce that a closed meeting will be held; and (ii) identify the law that permits the Board to conduct a closed meeting.
 - Third, the Board shall not take any final action until after closing the closed meeting and reentering open session.
 - Fourth, for each executive session other than a private consultation with the District's attorney as permitted under Government Code Section 551.071, the Board shall either keep a certified agenda or make a recording of the proceedings. A certified agenda must consist of the following:
 - a statement of the subject matter of each deliberation;
 - a record of any further action taken; and
 - an announcement by the presiding officer at the beginning and end of the meeting indicating the date and time.

- Certified agendas or recordings of closed meetings shall be preserved for no less than two years and are not public information unless otherwise provided by law.

[Gov't Code §§ 551.101-104].

- Delegation: The duties regarding the preparation and posting of the agenda and minutes shall be done by the Chief Appraiser who may delegate this responsibility.

18. BUDGET

- Frequency & Deadline: Each year, the Board shall consider and adopt an annual budget not later than September 15 of each year. [Tax Code § 6.06(b)].
- June 15 deadline: Not later than June 15, the chief appraiser shall prepare and submit a proposed budget to the taxing entities and the District's BOD. [Tax Code § 6.06(a)]. The budget shall include the following items:
 - 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
 - any 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 any other expenses incurred by the District and ARB.
- Public Hearing: The Board shall hold a public hearing to consider the budget prior to its adoption. The consideration of the budget shall be an action item on the Board's agenda.
- Notice of Budget Hearing: In addition to the notices required by the Open Meetings Act, notice must be given to the taxing units and general public as follows:
 - Not later than the 10th day before the public hearing, the Secretary of the Board shall deliver written notice of the date, time, and place of the hearing to the presiding officer of each taxing unit. [Tax Code § 6.06(b)].
 - Not later than the 10th day before the public hearing, the chief appraiser shall give notice of the hearing to the general public by publishing a notice in a newspaper. The newspaper notice shall contain the information and content required by Section 6.062. [Tax Code § 6.062].
- Adoption of Budget: After completing the public hearing and making any amendments to the proposed budget, the Board shall by resolution adopt the budget before September 15.
- Disapproval of Budget: If a majority of the taxing units entitled to vote on the appointment of Board members adopt resolutions disapproving a budget and file them with the Board's Secretary within 30 days after the date on which it was adopted, the budget shall not take effect. In the event of a budget's disapproval, the Board shall adopt a new budget within 30 days of the date the prior budget was disapproved. [Tax Code § 6.06(b)].

- Budget Amendment: The Board may amend the budget at any time, but must deliver a written copy of the proposed amendment to the taxing entities not later than the 30th day before the date on which the Board votes to adopt the proposed amendment. [Tax Code § 6.06(c)]. The newspaper requirement does not apply to a budget amendment.

19. REAPPRAISAL PLAN

- Plan Required: 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 §25.18. The Board shall hold a public hearing to consider the proposed plan prior to adopting the plan. [Tax Code § 6.05(i)].
- Notice of Hearing: Not later than 10 days prior to the date on which the Board shall consider adoption of the proposed reappraisal plan, the Board Secretary shall deliver to the presiding officer of each taxing unit a written notice of the date, time, and place of the hearing. [Tax Code § 6.05(i)].
- Deadline: The Board shall, by resolution, adopt a reappraisal plan not later than September 15 of each even-numbered year. [Tax Code § 6.05(i)].
- Notice after adoption: Not later than 60 days after approving the reappraisal plan, the Board shall distribute copies of the approved plan to: (i) the presiding officer of each taxing unit; and (ii) the Comptroller. [Tax Code § 6.05(i)].
- Content of Reappraisal Plan: The Board's reappraisal plan shall provide for the reappraisal of all real and personal property in the District at least once every three years by:
 - 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;
 - identifying and updating relevant characteristics of each property in the appraisal records;
 - defining market areas in the District;
 - identifying property characteristics that affect property value in each market area, including:
 - (a) the location and market area of property;
 - (b) physical attributes of property, such as size, age, and condition;
 - (c) legal and economic attributes; and
 - (d) easements, covenants, leases, reservations, contracts, declarations, special assessments, ordinances, or legal restrictions;
 - 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;
 - applying the conclusions reflected in the model to the characteristics of the properties being appraised; and
 - reviewing the appraisal results to determine value.

[Tax Code § 25.18(b)]

20. RESOLUTIONS

- Definition: A resolution is a formal expression of a decision, opinion, policy, or directive of the Board, expressed in a written document, and voted upon by the Board.
- Required: The Board is required to express its action through a written resolution for the following items:
 - specifying actions of the chief appraiser relating to finances or administration of the District that are subject to Board approval [Tax Code § 6.05(h)];
 - increasing the number of ARB members to more than three [Tax Code § 6.41(b-1)];
 - providing for staggered terms of ARB members [Tax Code § 6.41(e)];
 - determining whether and how many auxiliary members are appropriate to assist the ARB [Tax Code § 6.414];
 - changing the method of financing the District's budget [Tax Code § 6.061(a)];
 - authorizing disbursement of District funds via check signed by the chief appraiser [Tax Code § 6.06(f)];
 - authorizing the certain real property transactions relating to the appraisal office [Tax Code § 6.051];
 - adopting periodic reappraisal plans [Tax Code § 6.05(i)]; and
 - any other action items the chief appraiser or Board deem necessary, including, but not limited to the following:
 - approval of annual budget;
 - budget amendments;
 - approval of pertinent contracts;
 - designation of bank depository;
 - revisions to Personnel Policy and Board Policy Manual;
 - ratification of actions taken by chief appraiser prior to obtaining board approval; and
 - amendments to the Records Management Policy or Records Control Schedules.

21. CONFLICTS OF INTEREST AND GENERAL ETHICS

- District 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.

[Tax Code § 6.413(b), (d), (e)]

- District Board members are also subject to the provisions of Tax Code 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 hereto as **Appendix B**. Forms for use for Chapter 176 purposes are available at https://www.ethics.state.tx.us/filinginfo/conflict_forms.htm.

III. DISTRICT ADMINISTRATION

22. 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.

23. CHIEF APPRAISER

- The chief appraiser is the chief administrative officer of the District. [Tax Code § 6.05(c)].
- The Board appoints the chief appraiser, who serves at the pleasure of the Board. The Board shall evaluate 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 § 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 from the Appraisal Institute;
 - Assessment Administration Specialist from the International Association of Assessing Officers (IAAO);
 - Certified Assessment Evaluator from IAAO; or
 - Residential Evaluation Specialist from IAAO.

[Tax Code § 6.05(c)].

- A chief appraiser with a professional designation other than an RPA must become certified with TDLR as an RPA within five years of appointment as chief appraiser. [Tax Code § 6.05(c)].
- An individual may not serve as a chief appraiser unless the individual has completed chief appraiser training pursuant to Occupations Code Section 1151.164 and Tax Code Section 5.042. [Tax Code § 5.042(a)]. 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 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. [Occ. Code § 1151.1581].
- In the event a vacancy occurs in the office of the chief appraiser, the deputy chief appraiser, if there is one, 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. If there is no deputy chief appraiser, the director of appraisal 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 Chairperson may appoint members of the Board to serve as a search committee and may retain outside assistance deemed necessary to recruit the best possible candidate.

IV. APPRAISAL REVIEW BOARD

24. ARB DUTIES

- The Appraisal Review Board ("**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 § 6.41(b)]. The number of ARB members may change from time to time as the Board determines.

25. ARB MEMBER SELECTION

- The members of the ARB are appointed by Board. [Tax Code § 6.41(d)].
- In appointing or reappointing ARB members, the Board may be provided with information described in Tax Code Section 6.41(d-1) (regarding whether an ARB applicant owes any delinquent ad valorem taxes to a taxing unit of the District), (d-5) (the number of ARB positions requiring appointment), or (f) (grounds for removal of an ARB member), or Section 411.1296, Government Code (criminal history record information of an ARB applicant). [Tax Code § 6.41(i), (k)].
- The Board shall select a chairman and a secretary from among the members of the ARB.

The Board is encouraged to select a chairman of the ARB who has a background in law and property appraisal. [Tax Code § 6.42 (a)].

- As allowed by Tax Code § 6.41(e), the Board by resolution has provided for staggered terms, so that the terms are as close to one-half of the members as possible to expire each year.

An auxiliary ARB member is appointed in the same manner and for the same term as an ARB member under Tax Code 6.41 and is subject to the same eligibility requirements and restrictions as a Board member under Tax Code 6.41, 6.411, 6.412, and 6.413. [Tax Code § 6.414(b)].

26. ARB EX PARTE COMMUNICATIONS

- ARB members shall not communicate with the chief appraiser or another employee or a member of the District's Board 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.

[Tax Code § 41.66(f)].

27. 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.

[Tax Code § 6.413(b), (d), (e)].

28. ARB CLERICAL SUPPORT

- The chief appraiser assigns District staff to provide clerical assistance to the ARB. [Tax Code § 6.43(f)]. The law requires the ARB to adopt rules of procedure. The ARB must post its hearing procedures wherever it conducts protest hearings.

29. 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.

30. 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 § 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 1.111 or 25.25, Subtitle F of Title 1 of the Tax Code, or Subchapter Z, Government Code. [Tax Code 6.43(b)].

31. ARB COMPENSATION

- Members of the ARB 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 § 6.42(c)]
- An auxiliary ARB member is entitled to compensation as provided by the District budget and is not entitled to a per diem or reimbursement of expenses under Tax Code 6.42(c). [Tax Code § 6.414(f)].
- Annually, the District Board will adopt a pay scale for ARB members commensurate with their level of experience and period of service.
- Depending on the staffing needed to meet the statutory obligations of the ARB, if one or more ARB members are recused from a hearing for the reasons stated in Tax Code 41.66(g) or have resigned or been removed from office, the ARB chairman shall notify the chief appraiser of the temporary or permanent vacancy (as the case may be). The Board of Directors will appoint any people necessary to fill any temporary or permanent vacancies on the ARB. 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

Central Appraisal District of Johnson County General Policies & Procedures for Public Access

I. General Information about the District

The Central Appraisal District of Johnson County's ("***District's***") primary function is appraising taxable property for Johnson County, cities, school districts, and a number of 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***") who are elected or appointed by the taxing units served by the District. The Board selects a chief appraiser and Board general counsel. The Board also adopts the annual District budget and ensures that the District follows policies and procedures, appropriate state laws and regulations. The Board does not appraise property, hear protests, or make decisions affecting appraisal records.

III. Chief Appraiser

The chief appraiser and the chief appraiser's staff appraise property within the District. If you have a concern about the appraisal of property, you should first discuss it with the District's staff. Complaints regarding appraisals that cannot be resolved at the District staff level can be addressed by a written protest to the Appraisal Review Board ("***ARB***").

IV. Appraisal Review Board (ARB)

The Appraisal Review Board is a group of citizens appointed by the Board that serves as the adjudicative or judicial part of the property tax protest system. The ARB is a separate body from the District and serves a different function. The ARB hears and resolves disputes over appraisal matters based on evidence provided by both the property owner and the District. The ARB's duties and a property owner's right to protest are more thoroughly explained in the pamphlet titled, "Taxpayer Assistance Pamphlet" which is mailed with each owner's Notice of Appraised Value.

V. 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. [Tax Code § 6.04(d)]. 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. Generally, the Board's statutory duties and jurisdiction involve:

- Adopting general policies regarding the operation of the District;
- Adopting the District's annual budget;
- Contracting for necessary services and facilities;
- Selecting the chief appraiser, Taxpayer Liaison Officer, and Board General Counsel and

assigning responsibilities to the positions.

The Board's jurisdiction does **not** include complaints addressing any matter that could be grounds for a challenge, protest, or correction motion before the ARB as set forth in the Tax Code. The Board has no authority to overrule the Chief Appraiser or the ARB's determination of value, correction, or protest.

VI. 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 individuals who sign up to speak before the Board during a meeting's "Citizen Communication" agenda item will each have three minutes to address the Board. All subsequent individuals may be limited by the Board to one 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 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 days in advance of the Board meeting.

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. [Gov't Code § 551.007].

Reasonable time shall be provided during each Board meeting for public comment on District and ARB policies and procedures. [Tax Code § 6.04(d)]

VII. 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:

[Chief Appraiser](#)
[109 N. Main Street](#)
[Cleburne, TX 76033](#)

Complaints and correspondence may also be emailed to the Board at jcad@johnsoncad.org.

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

Until final disposition of a complaint, the Board will notify the complainant at least quarterly on the status of a complaint, unless such a notice would jeopardize an investigation. [Tax Code § 6.04(g)].

VIII. 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, Board Chairperson, or Board Secretary at least seven days before the meeting at which the interpreter is needed, state the language required to be interpreted, and state that the requestor is unable to provide his or her own interpreter. Written notice should be delivered to the District by emailing jcad@johnsoncad.org at least seven days prior to the meeting. Failure to deliver timely notice may result in the District being unable to make the appropriate accommodations.

IX. Access by Disabled Persons

The District's board meeting room is wheelchair accessible. Disabled persons who wish to address the Board and need special assistance for entry or access should notify the Board in writing at least seven days before the meeting. The District office has van accessible parking spaces available to handicapped persons in its parking lot in front of the building.

The Board meeting room is also wheelchair accessible. A person who needs additional assistance for entry or access should notify the District in writing at least seven days before the meeting by emailing jcad@johnsoncad.org. If notice is not given within seven days the District will attempt to make the appropriate accommodations, but may not be able to.

X. Tax Calendar

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 penalty and interest for unpaid tax bills.

APPENDIX B

MEETING DATE: _____

AGENDA ITEM: _____

AFFIDAVIT ON ABSTENTION FROM VOTING

STATE OF TEXAS §

COUNTY OF JOHNSON §

I, _____, a member of the [choose one]

_____ Board of Directors of the Central Appraisal District of Johnson County [or]

_____ Appraisal Review Board of the Johnson County

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

_____ I 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, stepchild, 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.)*

As a result of this interest, I will refrain from participating in discussion and voting on the item(s).

Signature of Board Member

Date

BEFORE ME, the undersigned authority, on this day personally appeared _____, who on oath stated that the above facts are within _____ personal knowledge and are true and correct.

SWORN TO AND SUBSCRIBED BEFORE ME on this _____ day of _____.

[seal]

NOTARY PUBLIC

MY COMMISSION EXPIRES: _____