

**CODE OF ETHICS POLICY  
REGARDING FINANCIAL DISCLOSURE REQUIREMENTS &  
STANDARDS OF CONDUCT FOR  
TRAVIS CENTRAL APPRAISAL DISTRICT  
EMPLOYEES**

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**A. DECLARATION OF POLICY**

It is the goal of the Travis Central Appraisal District to ensure the proper operation of open government. This goal requires that employees of the District be impartial and responsible to the public; that employment 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 District employees is adopted.

This code has four purposes: (1) to encourage high ethical standards of official conduct by District employees; (2) to establish guidelines for ethical standards of conduct for all such employees by setting forth those acts or actions that are incompatible with the best interest of the District; (3) to require disclosure by employees 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 having a reasonably foreseeable, direct economic effect or consequence upon a person, business entity or property either positive or negative, as a result of the vote or decision in question. "Affected" does not include an indirect or secondary effect from such official action. Creditors, independent contractors, or guarantors of a person, business entity or property "affected" solely by a vote or decision are also not deemed to be "affected" solely by virtue of their relationship with the affected person, business entity or property. 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, business 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 foreseeable to exist or occur.

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

**Candidate** means a person who is a candidate for election of appointment to the Board of Directors or a person who is being considered by the Board of Directors for appointment to the Appraisal Review Board.

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

Conducting Business Through Partnerships, Professional Corporations, and Other Entities. If a District employee is a member of a partnership or professional corporation, or conducts business through another entity, a substantial interest of the partnership, professional corporation, or entity shall be deemed to be a substantial interest of the employee if:

- (a) The partnership or professional corporation has fewer than twenty partners or shareholders: or
- (b) Regardless of the number of partners or shareholders, the employee has an equity interest, share, or draw equal to or greater than ten per cent (10%) of the capital or revenues of the partnership, professional corporation, or other entity: or
- (c) With regard to the partnership, professional corporation or other entity's substantial interest in a client, the employee has personally acted within the preceding twenty-four months in a professional or fiduciary capacity for that client.

Decision means any action in which the employee exercises discretionary authority.

District means the Travis Central Appraisal District.

Discretionary Authority means the power to exercise any judgment or discretion on a decision or action.

Incidental Interest means an interest in a person, business entity or property which is not a substantial interest and which has insignificant value, or which would be affected only in a de minimis fashion by a decision. The terms "insignificant value" and "de minimis" shall have their ordinary meanings and be subject to interpretation on a case by case basis.

Ministerial act means an act performed in a prescribed manner and not requiring the exercise of any judgment or discretion.

Relatives are those related within the first degree of affinity or consanguinity as outlined below.

| <b>Degrees of relationship:</b>  |   |
|--|---|
| 1 <sup>st</sup> Degree of Consanguinity (blood)<br>Parents<br>Children                                   | 1 <sup>st</sup> Degree by Affinity (marriage)<br>Spouse<br>Spouse's children<br>Spouse's relative listed under consanguinity<br>Stepparents<br>Stepchildren |
| 2 <sup>nd</sup> Degree by Consanguinity (blood)<br>Grandparents<br>Brothers and Sisters<br>Grandchildren | 2 <sup>nd</sup> Degree by Affinity (marriage)<br>Spouse's Grandparents<br>Spouse's Brothers and Sisters   |

Remote Interest means an interest of an employee which would be affected in the same way as the interest of the general public.

**Substantial Interest** means an interest in another person or business entity if: (1) the interest is ownership of ten percent (10%) or more of the voting stock or shares of the fair market value of the entity or ownership of five thousand dollars (\$5,000) 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 (10%) 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 amount of five thousand dollars (\$5,000) or more.

**Substantial Interest in Property** means an interest in property which is an equitable or legal ownership with a market value of two thousand five hundred dollars (\$2,500) or more.

## **Section 2 Standards of Conduct**

- A. No Employee shall transact any business in his/her official capacity with any person, business entity or property in which he/she has substantial interest.
- B. No Employee shall formally appear before the Appraisal Review Board or Board of Directors while acting as an advocate for their self or any other person, business entity or property, unless he/she first discloses to such Board their position and responsibilities with the District.
- C. No Employee shall represent, for compensation, any other person, business entity or property before the Appraisal Review Board or Board of Directors.
- D. No Employee 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 or any subdivision thereof is a party.
- E. No Employee shall accept or solicit any gift or favor, that might reasonably tend to influence that individual in the discharge of his/her official duties or that the Employee knows or should know has been offered with the intent to influence or reward official conduct.
- F. No Employee shall solicit or accept other employment to be performed or compensation to be received while still an Employee, if the employment or compensation could reasonably be expected to impair his/her independence in judgment or performance of his/her official duties.
- G. If any Employee accepts or is soliciting a promise of future employment from any person or business entity who has substantial interest in a person, business entity or property which would be affected by any decision upon which the Employee might reasonably be expected to act, investigate, advise, or make a recommendation, the Employee shall disclose that fact to his/her supervisor and shall take no further action on matters regarding the potential future employer.
- H. No Employee shall use his/her official position to secure a special privilege or exemption for their self or others, or to secure confidential information for any purpose other than official responsibilities.
- I. No Employee shall use District facilities, personnel, equipment, or supplies for private purposes, except to the extent such are lawfully available to the public.
- J. No Employee shall engage in the consultation and/or referrals, brokerage or private appraisal of property owned by another person or business entity, if the property is located in Travis County.
- K. No Employee shall campaign or electioneer on behalf of or against a candidate(s) for election or appointment to the Appraisal District Board of Directors, nor shall any Employee solicit support for or opposition to a candidate for election or appointment to such board or in any other manner participate in decisions affecting such candidacy, election or appointment.

## **Section 3 Future Employment**

An Employee, for a period of one year after leaving the District, may not appear or assist any person or entity that appears before the District, its Board of Directors or the Appraisal Review Board, for compensation, fees,

contingent fees, or any emoluments concerning the valuation of any property located within the Travis Central Appraisal District.

#### **Section 4 Prohibition of Conflict of Interest**

An Employee may not participate in a vote or decision on a matter affecting a person, business entity, or property in which the Employee has a substantial interest. To comply with this section, an Employee shall notify in writing his/her supervisor of any substantial interest he/she may have in a person, business entity or property which would be affected by an exercise of discretionary authority by the Employee, and the supervisor shall reassign the matter. Where the interest of an Employee in the subject matter of a vote or decision is Remote or Incidental (see definitions), the Employee may participate in the vote or decision and need not disclose the interest.

#### **Section 5 Substantial Interest of Relative**

A substantial interest of a relative (see definition of relative) of an Employee shall be deemed to apply to that Employee for the purposes of Section 4 concerning disclosure and recusal or reassignment. An Employee may not participate in a vote or decision affecting a substantial interest of a person to whom the Employee is related in the first degree of affinity or consanguinity. For the purposes of this section, "substantial interest" shall be defined in Tex. Local Gov't. Code Ann. Section 171.002

#### **Section 6 Other relevant Ethics Considerations**

Employees shall abide by all ethical considerations by documents hereby incorporated by reference; TDLR Section 94.100, Open meetings Act, Public Information Act, USPAP, Texas Govt. Code, the Texas Penal Code and the Texas Disciplinary Rules of Professional Conduct.

### **C. FINANCIAL DISCLOSURES**

- (1) All Employees are required to file an annual financial disclosure.**
- (2) The deadlines for specific individuals are as follows:**
  - a. Current Employees- January 31<sup>st</sup> of each year.**
  - b. New Employees- within 10 days of employment.**
- (3) The deadline for filing a notarized disclosure required by this policy is 5 p.m. of the day designated for filing the statement. When the last day of filing falls on a Saturday or Sunday or an official holiday, the deadline for filing is extended to 5 p.m. of the next day which is not a Saturday, Sunday or a Holiday. A disclosure shall be deemed to be timely filed if it is placed in the United States Post Office or in the hands of a common or contract carrier properly addressed to the Chief Appraiser within the time limits applicable to the disclosure. The postmark or receipt mark (if received by a common or contract carrier) will be prima facie evidence of the date that such disclosure was deposited with the post office or carrier. The person filing the disclosure may show by competent evidence that the actual date of posting was to the contrary.**

- (4) Every Candidate required to file a financial disclosure shall provide the information by separate listing in the required disclosure of financial information entitled "Travis Central Appraisal District Financial Disclosure", with such information to include the source of income or assets and liabilities of the spouse of such Candidate, but not necessarily requiring a separate report by such spouse.
- (5) Statements to be Sworn and Constitute Public Records. All public statements of financial information required by this article shall be sworn to and shall constitute public records.

#### **D. GIFTS AND HONORARIUMS**

- (1) An Employee must not solicit any gift, favor, or service that might reasonably tend to influence the registrant in the discharge of official duties, with the following exceptions:
  - a. The benefit is used solely to defray the expenses that accrue in the performance of duties or activities in connection with the office which are non-reimbursable by the state or political subdivision;
  - 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 an Employee accepts the offer of any trip or excursion from a person or entity other than the District, then he/she shall report the following to 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 a trip or excursion,
  - d. The date and duration of any such trip or excursion.

Within fifteen (15) days of return from such trip or excursion, the Employee shall report to the Chief Appraiser the approximate value of such trip or excursion.

- (3) If an Employee accepts a gift or loan of an item (other than a food item) on behalf of the District, such gift or loan must be promptly reported to the Chief Appraiser. Food items shall be made available to Employees, Members, and the Public.

#### **E. DISCIPLINARY ACTIONS**

- (1) An Employee who violates any requirement of this policy shall be subject to disciplinary action by the Chief Appraiser, including termination, in accordance with the disciplinary procedures established in the District Personnel Policy.

**F. 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. Art. 37.10.

**VERIFICATION**

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

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**Signature of Affiant**

State of Texas  
County of Travis

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**