

Walker County

CHIEF APPRAISER
RAYMOND A. KISER

ASSISTANT CHIEF APPRAISER
STACEY M. POTEETE



Appraisal District

P . O . Box 1798 / 1819 SYCAMORE
HUNTSVILLE TX 77342-1798

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July 24, 2009

COPY

All Taxing Jurisdictions,

Please see the following pages for Certification of your 2009 Appraisal Roll.

I have included a copy of the 2009 Planning Calendar in an effort to help coordinate the effective rate calculation process for this year. Please fill in the applicable dates for your jurisdiction based on your publication needs. I have begun working on effective rate calculations and will be working diligently to meet your deadlines.

If your jurisdiction has **additional sales tax revenue**, **please fax** the figures for the **previous four (4) quarters** if you have not already done so. In addition, **please fax** the figures for your **Debt Service**, if any, to be used in your rollback rate calculation at your earliest convenience.

If you have any questions or concerns, please do not hesitate to give me a call.

Sincerely,

Stacey M. Poteete, *R.P.A.*
Assistant Chief Appraiser



Web Site Survey

APPENDIX 1

2009 Planning Calendar

2009 Planning Calendar

- April - May** Mailing of notices of appraised value by chief appraiser.
- May 15** Deadline for submitting appraisal records to ARB.
- June 8** Deadline for chief appraiser to certify an estimated taxable value if school district has a July 1 fiscal year.
- July 15** Deadline for commissioner of education to send notice to school districts required to equalize wealth.
- July 20 (Aug. 31)** Deadline for ARB to approve appraisal records.
- July 27** Deadline for chief appraiser to certify rolls to school districts.
- _____ Certification of anticipated collection rate by assessor-collector.
- _____ Calculation of rollback tax rate.
- _____ 72-hour notice for meeting (*Open Meetings Notice*).
- _____ Meeting of school board to decide on public meeting date on budget and proposed tax rate. The school board votes on a proposed tax rate that will be published in the notice for the public meeting.
- _____ NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE published 10 to 30 days before public meeting. Post proposed budget summary on district's Web site.
- _____ 72-hour notice for public meeting (*Open Meetings Notice*).
- _____ Public meeting on budget and proposed tax rate. School board may adopt budget and tax rate after the public meeting. Or, the board may adopt the budget and wait to adopt the tax rate. If the board waits to adopt the tax rate, continue with the next step.
- _____ 72-hour notice for meeting at which governing body will adopt tax rate (*Open Meetings Notice*).
- _____ Meeting to adopt tax rate. School districts subject to an equalized wealth notice must wait to adopt a tax rate until the commissioner of education certifies that the wealth is equalized [Education Code Section 41.004 (c)]. School district must adopt tax rate by Sept. 29 or 60 days after receiving certified appraisal roll, whichever date is later.



Web Site Survey

APPENDIX 1: 2009 Planning Calendar

(Taxing Unit Other Than Small Taxing Unit or Water District)

- April - May** Mailing of notices of appraised value by chief appraiser.
- May 15** Deadline for submitting appraisal records to ARB.
- June 9** Chief appraiser certifies estimate of taxable values to counties, cities.
- July 20 (Aug.31)** Deadline for ARB to approve appraisal records.
- July 25** Deadline for chief appraiser to certify rolls to taxing units.
- _____ Certification of anticipated collection rate by collector.
- _____ Calculation of effective and rollback tax rates.
- _____ Publication of effective and rollback tax rates, statement and schedules; submission to governing body.
- _____ 72-hour notice for meeting (*Open Meetings Notice*).
- _____ Meeting of governing body to discuss tax rate; if proposed tax rate will exceed the rollback rate or the effective tax rate (whichever is lower), take record vote and schedule public hearing.
- _____ *Notice of Public Hearing on Tax Increase* is the first quarter-page notice in newspaper and on TV and Web site, if available, published at least seven days before public hearing.
- _____ 72-hour notice for public hearing (*Open Meetings Notice*).
- _____ Public hearing.
- _____ 72-hour notice for second public hearing (*Open Meetings Notice*).
- _____ Second public hearing (may not be earlier than 3 days after first public hearing); schedule and announce meeting to adopt tax rate 3-14 days from this date.
- _____ *Notice of Tax Revenue Increase* published before meeting* to adopt tax rate is the second quarter-page notice in newspaper before meeting and published on TV and Web site (if available, at least seven days before meeting).
- _____ 72-hour notice for meeting at which governing body will adopt tax rate (*Open Meetings Notice*).
- _____ Meeting to adopt tax rate. Meeting is 3 to 14 days after second public hearing. Taxing unit must adopt tax rate by Sept. 29 or 60 days after receiving certified appraisal roll, whichever is later.

* Property Tax Code Section 26.06(d) may be interpreted as requiring one or two notices of tax revenue increase. Either interpretation is reasonable, and advice of taxing unit legal counsel should be sought to determine which approach to take in notifying the public of the meeting at which the governing body will vote on the tax rate.

Job Description for
Assistant Chief Appraiser

Education:

High School Diploma

Qualification / Ability:

Strong working knowledge of generally accepted principles, standards, procedures, practices and methodologies regarding property tax appraisal and collection; knowledge of the basic legal issues involved in property tax valuations; ability to establish, justify and defend values and effectively communicate with the public; working knowledge of the laws concerning property taxation; working knowledge of computer assisted mass appraisal/collection applications and of PC based spreadsheet and word processing; knowledge of principles and practices regarding administration, personnel management and financial management of a governmental office; ability to plan implement and review effective administrative programs and policies; ability to effectively interface and communicate, verbally and in writing, with office personnel, the taxpaying public, Appraisal Review Board, members of the PTD and officers and representatives of the taxing units; ability to perform multiple tasks simultaneously in a fast paced environment; ability to administer mass appraisal to all types of taxable property; ability to perform detailed, complex tasks within a deadline; ability to consistently exercise independent judgment and apply logical reasoning in specific fact situations.*

Experience & Training:

Minimum of five (5) years experience in property appraisal / collection field.

Licenses and Certification:

Must be registered with Board of Tax Professional Examiners and advance to RPA status in accordance with the BTPE rules. Must be working towards and advance to RTA & CTA certification within mandatory timeframe (typically 3-5 years). Must also be registered as a Notary Public.

Reports To:

Chief Appraiser.

**Additions to, or alternatives for the above listed qualifications are at the discretion of the Chief Appraiser when deemed necessary and appropriate.*

Job Goals:

To accurately and equitably assist in the administration and direction of (1) the appraisal of all types of taxable property, (2) comprehending and completing the annual assessment functions in regard to tax rate adoption, (3) assisting jurisdictions in calculating annual effective tax rates, (4) collection of property taxes, (5) maintaining an accurate appraisal roll.

Performance Responsibilities:

- Individual responsibility to have or have access to a vehicle for appraisal use. Vehicle must be accessible during all working hours and shall be climate controlled.

- Generally assist Chief Appraiser in performance of duties regarding property valuation and administrative issues.
- Perform appraisals on all types of taxable property with latitude for independent judgment
- Perform physical inspections of property.
- Prepare evidence and testify in taxpayer protests filed with the ARB.
- Coordinate and perform mapping updates, ownership changes and deed records research.
- Administer and oversee all functions in True Automation System
- Provide for the safety and security of system and all data.
- Perform complex data entry work.
- Plan, schedule, perform and review all data system activities.
- Train and inform employees in new procedures.
- Train and inform employees in supporting roles.
- Communicate with system support personnel, (True Automation) in troubleshooting appraisal & collection software issues.
- Designated Public Information Officer.
- Provide courteous, professional customer service to the public regarding property valuations and information requests.
- Perform appraisal activities and assist in tax collections as needed.
- Research and obtain quotes as well as purchase / lease, or oversee the purchase / lease of all office equipment.
- Monitor and maintain an adequate supply of all computer related forms and supplies.
- Maintain a positive, courteous and professional climate to promote an effective relationship with the public and all staff.
- Explain, justify and defend property valuations in informal meetings with taxpayers.
- Assist chief appraiser in required state reporting.
- Assist Chief Appraiser in maintaining and updating employee policy manual as needed.
- Assist Chief Appraiser in appraisal / collection budget preparations for Board of Directors presentation and publication.
- Assist chief appraiser in annual effective tax rate calculations and publishing.
- Prepare, schedule and provide testimony in taxpayer protests filed with the ARB.
- Assist chief appraiser in processing exemption applications.
- Assist chief appraiser in all matters concerning lawsuits filed by taxpayers.
- Assist Chief Appraiser in explaining, justifying and/or defending valuations in informal meetings with taxpayers.
- Assist Chief Appraiser in effective customer service to the public in matters regarding property tax administration.
- Assist Chief Appraiser with personnel matters.
- Coordinate work and compile data for the PVS and/or MAPS on-site reviewer.
- Explaining and demonstrating basic appraisal techniques to appraiser trainees.
- Prepare evidence for review and appeal of the PTD value study.
- Assist collection personnel in performance of routine daily tax collection activities.

- Individual responsibility to comply with office policy to ensure two (2) additional employees are cross-trained for your position.
- Any additional related tasks deemed appropriate by the Chief Appraiser.

Job Description for
Finance Director / Special Projects Manager

Education:

High School Diploma

Qualification / Ability:

Must be proficient in advanced office functions relating, but not limited to, payroll, accounts payable / receivable and collection reporting / balancing. Must have the ability to work effectively with other employees and interact with the public. The ability to delegate tasks while effectively managing department personnel is a necessity. Knowledge of common professional PC software such as MS Office and QuickBooks is required as well as the ability to navigate in-house software.*

Licenses and Certification:

Must be registered as a Notary Public.

Reports To:

Assistant Chief Appraiser / Administrative Assistant and Chief Appraiser

**Additions to, or alternatives for the above listed qualifications are at the discretion of the Chief Appraiser when deemed necessary and appropriate.*

Job Goals:

To effectively manage all accounting and collection department personnel. Must have the ability to accurately balance collection reports, both daily and monthly in addition to maintaining support documentation as required by Walker CAD auditors. Must be willing and able to work efficiently with off-site software provider to ensure accuracy in all records provided to each collecting Entity and Annual Auditors. Extensive knowledge of a working budget is essential.

Performance Responsibilities:

- Administer and oversee all collection personnel activities.
- Organize and prepare billings for accounts receivable and prepare all disbursements for accounts payable.
- Responsible for all payroll related accounting, vacation, comp-time and sick-leave administration.
- Serve as Employee Insurance Benefit coordinator, (ie; Workers Comp, LT Disability, Aflac, QCD Dental, Employee Life, etc.)
- Insurance liaison to personnel for all available benefits, both WCAD provided and employee funded.
- Makes special reports and commands for data-base management computer system.
- Reconciliation of all bank accounts.
- Aids in answering phone calls and public assistance if situation occurs where supervisory action becomes necessary.
- Prepares all financial reports and statements.

- Assist Chief Appraiser in maintaining and updating employee policy manual as needed.
- Assist Chief Appraiser in all appraisal / collection budget preparations for Board of Directors presentation and publication.
- Communicate with system support personnel,(True Automation) in troubleshooting collection software issues.
- Serve as Personnel file custodian.
- Serve as Records and Records Retention custodian.
- Compile data and provide supporting documentation for annual financial audit conducted by independent accounting firm.
- Individual responsibility to have or have access to a vehicle for office use. Vehicle must be accessible during all working hours and shall be climate controlled.
- Individual responsibility to comply with office policy to ensure two (2) additional employees are cross trained for daily responsibilities.
- Any additional related tasks deemed appropriate by Chief Appraiser.

Job Description for
Senior Field Appraiser

Education:

High School Diploma

Qualification / Ability:

Strong working knowledge of generally accepted standards, procedures, practices and methodologies regarding the mass appraisal of real, commercial and business personal property; knowledge of the basic legal issues involved in property tax valuations; ability to establish, justify and defend values and effectively communicate with the public; ability to work effectively with other employees; ability to perform detailed, complex tasks within a deadline; ability to consistently exercise independent judgment and apply logical reasoning in specific fact situations.*

Experience & Training:

Minimum of five (5) years experience in property appraisal field.

Licenses and Certification:

Must be registered with Board of Tax Professional Examiners and advance to RPA status in accordance with the BTPE rules.

Reports To:

Assistant Chief Appraiser / Administrative Assistant and Chief Appraiser.

**Additions to, or alternatives for the above listed qualifications are at the discretion of the immediate supervisor and/or the Chief Appraiser when deemed necessary and appropriate.*

Job Goals:

To accurately and equitably appraise real, commercial & business personal property for ad valorem tax purposes. To interact with and assist taxpayers courteously & professionally.

Performance Responsibilities:

- Individual responsibility to have or have access to a vehicle for appraisal use. Vehicle must be accessible during all working hours and shall be climate controlled.
- Perform appraisals on all types of taxable property with minimum supervision and with latitude for independent judgment
- Perform physical inspections of property.
- Prepare evidence and testify in taxpayer protests filed with the ARB.
- Assist in the coordination and performance of mapping updates, ownership changes and deed records research.
- Perform data entry to maintain accurate information on the appraisal roll.
- Provide courteous, professional customer service to the public regarding property valuations and data.
- Maintain a positive, courteous and professional climate to promote an effective relationship with the public and all staff.

- Explain, justify and defend property valuations in informal meetings with taxpayers.
- Maintain, review and analyze market data, including sales, replacement cost estimates and income/expense data.
- Assist in conducting sales ratio studies.
- Assist in the development and testing of valuation schedules.
- Assist in coordinating work and compiling data for the PTD on-site reviewer.
- Assist in explaining and demonstrating basic appraisal techniques to appraiser trainees.
- Assist in preparation of review and appeal of the PTD value study.
- Individual responsibility to comply with office policy to ensure two (2) additional employees are cross-trained for your position.
- Any additional related tasks deemed appropriate by the Assistant Chief and/or the Chief Appraiser.

Job Description for **Field Appraiser**

Education:

High School Diploma

Qualification / Ability:

Strong working knowledge of generally accepted standards, procedures, practices and methodologies regarding the mass appraisal of real, commercial and business personal property; knowledge of the basic legal issues involved in property tax valuations; ability to establish, justify and defend values and effectively communicate with the public; ability to work effectively with other employees; ability to perform detailed, complex tasks within a deadline.*

Experience & Training:

Minimum of three (3) years experience in property appraisal field.

Licenses and Certification:

Must be registered with Board of Tax Professional Examiners and advance to RPA status in accordance with the BTPE rules.

Reports To:

Senior Appraiser, Assistant Chief Appraiser / Administrative Assistant and Chief Appraiser.

**Additions to, or alternatives for the above listed qualifications are at the discretion of the immediate supervisor and/or the Chief Appraiser when deemed necessary and appropriate.*

Job Goals:

To accurately and equitably appraise real, commercial & business personal property for ad valorem tax purposes. To interact with and assist taxpayers courteously & professionally.

Performance Responsibilities:

- Individual responsibility to have or have access to a vehicle for appraisal use. Vehicle must be accessible during all working hours and shall be climate controlled.
- Perform appraisals on all types of taxable property with minimum supervision and with latitude for independent judgment
- Perform physical inspections of property.
- Assist in conducting sales ratio studies, including confirming and collecting sales data.
- Prepare evidence and testify in taxpayer protests filed with the ARB.
- Assist in the coordination and performance of mapping updates, ownership changes and deed records research.
- Perform data entry to maintain accurate information on the appraisal roll.
- Maintain a positive, courteous and professional climate to promote an effective relationship with the public and all staff.
- Individual responsibility to comply with office policy to ensure two (2) additional employees are cross-trained for your position.

- Any additional related tasks deemed appropriate by the immediate Supervisor and/or the Chief Appraiser.

1/25/2007

Job Description for
Collections Support

Education:

High School Diploma or GED

Qualification / Ability:

Working knowledge of computer programs, good communication skills, pleasant personality necessary for constant interaction with the public as well as working well with fellow employees, willingness to assist if called upon and eager to work with other employees to achieve common goals, basic skills and ability to operate general office equipment, (ie: computer, copier, printer, 10-key, fax and multi-line phone).*

Experience & Training:

Minimum of one (1) year in an office environment, property tax appraisal / collection field preferred.

Reports To:

Finance Director / Special Projects Manager, Assistant Chief Appraiser / Administrative Assistant and Chief Appraiser.

**Additions to, or alternatives for the above listed qualifications are at the discretion of the immediate supervisor and/or the Chief Appraiser when deemed necessary and appropriate.*

Job Goals:

Assist in operation of a smooth and efficient tax collection system while offering professional and courteous service to all customers/taxpayers.

Performance Responsibilities:

- Collects tax payments and issues receipts to taxpayers.
- Assists in answering any collections related calls as forwarded by the receptionist.
- Receives all homestead, disability and veteran exemption applications, processing said applications if time allows.
- Offers taxpayer assistance in all collection matters as well as any appraisal questions to the best of their ability prior referring to an appraiser.
- Keep informed and comply with all state, local and district policies and regulations concerning primary job functions.
- Maintain a positive, courteous and professional climate to promote an effective relationship with the public and all staff.
- Individual responsibility to comply with office policy to ensure two (2) additional employees are cross trained for your position.
- Demonstrate skill in anticipating, managing and resolving conflict in a professional and courteous manner.
- Any additional related tasks deemed appropriate by the immediate Supervisor and/or the Chief Appraiser.

Job Description for **Database Support**

Education:

High School Diploma

Qualification / Ability:

Working knowledge of, and skill in the operation and use of appraisal / collection software; ability to accurately and quickly perform data entry as provided from various sources; ability to conduct data operations; ability to communicate effectively with employees as well as support staff on software/equipment issues; ability to analyze data and solve problems; willingness to assist if called upon and eager to work with other employees to achieve common goals; basic skills and ability to operate general office equipment, (ie: computer, copier, printer, fax and multi-line phone).*

Reports To:

Finance Director / Special Projects Manager, Assistant Chief Appraiser / Administrative Assistant and Chief Appraiser

**Additions to, or alternatives for the above listed qualifications are at the discretion of the immediate supervisor and/or Chief Appraiser when deemed necessary and appropriate.*

Job Goals:

To effectively process data relating to property tax appraisal / collections; work efficiently with off-site software provider; to process open records requests in a timely fashion; to monitor software and keep office personnel informed of upcoming updates; provide all employees with software support and relay any issues to software provider, as well as provide follow-up to ensure problems are resolved in a timely manner.

Performance Responsibilities:

- Assist Administrative Assistant in solving equipment problems and daily activities as needed.
- Assist in all functions in True Automation System.
- Perform daily file saves and provide for the secure storage of all data.
- Analyze condition of system on daily basis and report to Administrative Assistant regarding data processing issues including new releases and new procedures.
- Perform complex data entry work.
- Perform and review data system activities.
- Communicate with system support personnel, (True Automation) in solving problems.
- Assist with appraisal and collection activities as needed.
- Assist Administrative Assistant in ARB related activities.
- Perform compilation of lists containing certain items within the database.
- Provide professional and efficient customer service to the public concerning data lists and open records requests.
- Individual responsibility to comply with office policy to ensure two (2) additional employees are cross-trained for your position.
- Any additional related tasks deemed appropriate by immediate supervisor and the Chief Appraiser.

Job Description for
Appraisal / Collections Clerk

Education:

High School Diploma or GED

Qualification / Ability:

Working knowledge of computer programs, such as MS Word & Excel, good communication skills, pleasant personality necessary for interaction with the public as well as working well with fellow employees, willingness to assist if called upon and eager to work with other employees to achieve common goals, basic skills and ability to operate general office equipment, (ie: computer, copier, printer, fax and multi-line phone). Must be able and willing to accompany appraisers for field work (walking outdoors in various weather conditions and over various terrains for property inspection). Bilingual is a plus.*

Starting Salary:

\$18,500 annually (with medical benefits and retirement plan).

Experience & Training:

Minimum of 1 year in an office environment, property tax appraisal field preferred.

Reports To:

Finance Director, Senior Appraiser, Assistant Chief Appraiser and Chief Appraiser.

**Additions to, or alternatives for the above listed qualifications are at the discretion of the immediate supervisors and/or the Chief Appraiser when deemed necessary and appropriate.*

Job Goals:

Assist Appraisal, Collections & Admin. Support in performing property appraisals, collection activities and general data support functions while providing professional and courteous service to all customers/taxpayers.

Performance Responsibilities:

- Assist Appraisers in the field.
- Assists in answering any appraisal related calls as necessary.
- Assist Appraisers in the office, processing field work.
- Provide information to property owners and / or customers.
- Assist in the collection department as needed.
- Assist in Admin. Support department as needed.
- Maintain a positive, courteous and professional climate to promote an effective relationship with the public and all staff.
- Maintain ownership change information such as deed records, maps, etc

- Individual responsibility to comply with office policy to ensure two (2) additional employees are cross trained for your position.
- Any additional related tasks deemed appropriate by the immediate Supervisors and/or the Chief Appraiser.

9/1/2009

V

**POLICY
FOR
COMPUTER USE**

V. POLICY FOR COMPUTER USE

POLICY

It is the policy of WCAD to insure that the computers are running the programs necessary to perform daily functions for WCAD and provide internet access to all employees, whenever possible. It is also necessary that each person on a WCAD computer be assigned a Password by the Computer Department who will then turn in their password to the Chief Appraiser so that any computer can be used in their absence or etc. These Passwords will be put in a locked file cabinet. When a Password is changed the new Password should be given immediately to the Chief Appraiser.

INTERNET USE POLICY

General Principles:

The internet is to be used primarily for WCAD's business purposes, but limited personal use is permitted as long as it doesn't interrupt the performance of the employee's duties and responsibilities.

All WCAD users connected to the network have a responsibility to conserve resources. As such, the user must not deliberately perform acts that waste computer resources. These acts include, but are not limited to, sending mass mailings or chain letters, spending excessive amounts of time on the internet, playing games, engaging in online chat groups, accessing streaming audio and/or video files, or otherwise creating unnecessary loads on network traffic associated with non-business related use of the internet.

Conditions of use:

Users shall **NOT**:

- Use the Internet for any illegal purpose.
- Upload, download or otherwise transmit commercial software or any copyright materials belonging to parties outside of the company or the company itself.
- Visit Internet sites that contain illegal, obscene, sexually oriented, or hateful content that is objectionable and inappropriate for the workplace. Neither shall users send or receive material that is obscene or defamatory nor which is intended to annoy, harass or intimidate another person.
- Disable AntiVirus Download Scan. PCs are configured to automatically scan all material on and offline.
- Users are not allowed to make adjustments to the AntiVirus program.

E-MAIL USE POLICY

POLICY:

It is the policy of WCAD to provide e-mail to all its employees, whenever possible.

GENERAL PRINCIPLES:

- Spending an unreasonable amount of time on Instant Messaging will not be allowed and your subscription will be cancelled or moved to a computer that is not used for WCAD purposes.
- Spending an unreasonable amount of time on Personal E-mail will not be allowed and your subscription will be cancelled or moved to a computer that is not used for WCAD purposes.
- Use e-mail for any illegal purpose.
- Use of the computers to circulate chain letters and pyramid schemes is not permitted. If someone says, "Forward a copy of this to everyone you know on the Internet, " DON"T. Such messages often contain misunderstood or outdated information, or even outright hoaxes. Even when the information is legitimate, chain forwarding is a needlessly expensive way to distribute it.
- Never participate in schemes to deliberately flood a computer with excessive amount of e-mail. "Mail bombing" can incapacitate a whole computer or even a whole network, not just the intended victim.
- Forward virus alerts. Please inform the Computer Department of any alerts or messages you receive containing error or viruses. They will make sure necessary precautions are taken.
- Open an e-mail from an unknown sender
- Make or post indecent remarks, proposals or materials.
- Transmit commercial software or any copyrighted materials belonging to parties outside of the company or the company itself.
- Reveal or Publicize confidential or proprietary information which includes, but is not limited to: financial information, new business and product ideas, marketing strategies and plans, databases and the information contained therein, customer lists, technical product information, computer/network access codes and business relationships.

Downloads and executables Policy

- DO NOT install software or hardware to computers unless approved by the Chief Appraiser and/or the Computer Department.
- **PROHIBITED DOWNLOADS:**

The following downloads are not allowed on company computer.

- **Kazaa Media Desktop** (or similar programs) – Peer-to-peer file sharing applications have come under scrutiny in recent years for their ability to allow users to share copyrighted material and for the network resources that they consume.

- **Imesh** – As with Kazaa Media Desktop, this application is not allowed because it could facilitate users sharing copyrighted files on the company network. Such applications can also contain third-party applications, so called adware or spyware, that collect information about a user's Web surfing habits, change system settings, or place unwanted advertising on the local computer.
- **Morpheus** (all versions) – Use of this P2P file-sharing program is prohibited.
- **WinMX** – Use of this P2P File-sharing program is prohibited.
- **LimeWire** – Use of this P2P file-sharing program is prohibited.
- **Grosser** – Use of this P2P file-sharing program is prohibited.
- **BearShare** – Use of this P2P file-sharing program is prohibited.
- **ZoneAlarm** – While security is an issue that every employee can help manage, WCAD does not allow personal firewalls on company equipment.
- **Games** – Because games provide no benefit to our organization and have a tendency to affect productivity, they are not allowed on company machines.

It is important to know that:

- **Computer viruses are much easier to prevent than to cure.**

Defenses against computer viruses include protection against unauthorized access to computer systems, using only trusted sources for data and programs, and maintaining virus-scanning software.

Most people are familiar with freeware, shareware, cookies, interactive content, and file sharing. What you may not realize is that some of the aforementioned may contain code or components that allow the developers of these application and tools to actually collect and disseminate information about those using them. They can track your surfing habits, abuse your internet connection by sending this data to a third party, profile your shopping preferences, hijack your browser start page or pages, alter important system files, and can do this without your knowledge or permission. The security and privacy implications of these exploits should be quite obvious and undesirable on any system or network!

Also called adware, spyware is any software that covertly gathers user information through the user's Internet connection without his or her knowledge, usually for advertising purposes. Spyware applications are typically bundled as a hidden component of freeware or shareware programs that can be downloaded from the Internet. Once installed, the spyware monitors user activity on the Internet and transmits that information in the background to someone else.

Spyware can also gather information about e-mail address and even passwords and credit card numbers. Spyware is similar to a Trojan horse in that users unwittingly install the product when they install something else. A common way to become a victim of spyware is to download certain peer-to-peer file swapping products that are available.

There are actually three various types of computer viruses: True Viruses, Trojan horses and Worms.

True viruses actually hide themselves, often as macros, within other files, such as spreadsheets or Word documents. (Note: Viruses can actually hide themselves in a variety of mediums: applications, boot sectors, partition sectors, and so forth, but this information is most likely to complex for the average end user). When an infected file is opened from a computer connected to WCAD's network, the virus can spread throughout the network and may do damage by infecting files and/or slowing the speed of that individual computer and computers connected through the network.

A Trojan horse is an actual program file that, once executed, doesn't spread but can damage the computer on which the file was run.

A worm is also a program file that, when executed, can both spread throughout a network and do damage to the computer from which it was run.

Viruses can enter the network in a variety of ways:

- E-mail – By far, most viruses are sent as e-mail attachments. These attachments could be working documents or spreadsheets, or they could be merely viruses disguised as pictures, jokes, etc. These attachments may have been knowingly sent by someone wanting to infect the network or by someone who does not know the attachment contains a virus. However, once some viruses are opened, they automatically e-mail themselves, and the sender may not know his or her computer is infected.
- Disk, CD, Zip disk or other media – Viruses can also spread via various types of storage media. As with e-mail attachments, the virus could hide within a legitimate document or spreadsheet or simply be disguised as another type of file.
- Software downloaded from the Internet – Downloading software via the Internet can also be a source of infection. As with other types of transmissions, the virus could hide within a legitimate document, spreadsheet, or other type of file.
- Instant messaging attachments – although less common than e-mail attachments, more viruses are taking advantage of instant messaging software. These attachments work the same as e-mail viruses, but they are transmitted via instant messaging software. Do not accept any instant messages from unknown users.

Responsibilities of the Computer Department:

The computer department shall be responsible for the administration of access controls to all company computer systems. The department will process additions, deletions, and changes upon request from the end user. (This will be done as time permits and place of priority) When resources are tight, work that is necessary to the Appraisal District's function must take priority over computing that is done to pursue personal interests or self-training on side topics.

VANDALISM PROHIBITED

Any malicious attempt to harm or destroy the Appraisal District's equipment or materials, data or another user of WCAD's system, or any of the agencies or other networks that are connected to the Internet is prohibited. Deliberate attempts to degrade or disrupt system performance shall be viewed as violations of WCAD policy and administrative regulations and, possibly, as criminal activity under applicable state and federal laws. This includes, but is not limited to, the uploading or creating of computer viruses. Vandalism as defined above shall result in the cancellation of system use privileges and shall require restitution for costs associated with system restoration, for hardware, and/or software costs as well as other appropriate consequences.

ILLEGAL ACTIVITIES PROHIBITED

No illegal activities shall be conducted on WCAD's communications system. This includes violations of copyright, slander, libel, obscenity law, and any other Federal, State, or Local Law, rule, ordinance, or regulation.

UNDER NO CIRCUMSTANCES SHOULD ANYONE OTHER THAN AN EMPLOYEE OF WCAD BE ALLOWED TO USE THE COMPUTERS. YOU ARE NOT ALLOWED TO LET ANYONE OTHER THAN AN EMPLOYEE OF WCAD ON YOUR COMPUTER!

CUSTOMERS WANTING TO USE THE COMPUTERS MAY "ONLY" BE ALLOWED TO USE THE COMPUTERS THAT ARE DESIGNATED AS "GUEST" MACHINES.
(LOBBY & MIDDLE TABLE)

236-17-000



Texas State Library and Archives Commission

State and Local Records Management Division

P. O. Box 12927, Austin, TX 78711-2927 Telephone: (512) 452-9242

Declaration of Compliance with the Records Scheduling Requirement of the Local Government Records Act

(Submitted pursuant to § 203.041(a)(2), Local Government Code)

WALKER COUNTY APPRAISAL DISTRICT

Name of Government

1819 SYCAMORE, P.O. BOX 1798

Address

HUNTSVILLE, TX 77342 409-295-0902

City and Zip

Telephone

As records management officer for the local government or elective county office named, I hereby declare, that in lieu of filing records control schedules, we have adopted records control schedules that comply with minimum requirements established on records retention schedules issued by the Texas State Library and Archives Commission (as checked below) for use in our records management program. In doing so, I also certify that the administrative rules for electronic records, adopted by the commission under § 205.003(a), Local Government Code, will be followed for records subject to the rules. I understand that:

- (1) the validity of this declaration is contingent on its acceptance for filing by the commission;
- (2) if we have previously filed documentation with the commission in which we declared our intent to retain all records permanently, we must attach amended documentation to this declaration before it can be accepted for filing;
- (3) the records control schedules adopted by this declaration may be amended by filing for approval a Supplemental Records Control Schedule (SLR Form 509) on which are listed proposed retention periods for records that do not appear on schedules issued by the commission (as checked below);
- (4) if a Supplemental Records Control Schedule is not filed, we must file a Request for Authorization to Destroy Unscheduled Records (SLR 501) in order to destroy records that do not appear on schedules issued by the commission (as checked below);
- (5) the commission will supply us with subsequent editions of any schedules issued by the commission (as checked below) and supplemental forms for declaring compliance with amended requirements; and
- (6) should we file locally developed records control schedules under § 203.041(a)(1), Local Government Code, retention periods on any approved locally developed schedule shall prevail over those in any schedule adopted by this declaration in the event of any conflict.

Check those schedules issued by the commission with which your records control schedules, adopted by this declaration, comply:

- | | |
|--|--|
| <input type="checkbox"/> Schedule CC (Records of County Clerks) | <input type="checkbox"/> Schedule LC (Records of Justice and Municipal Courts) |
| <input type="checkbox"/> Schedule DC (Records of District Clerks) | <input type="checkbox"/> Schedule PS (Records of Public Safety Agencies) |
| <input type="checkbox"/> Schedule EL (Records of Elections and Voter Registration) | <input type="checkbox"/> Schedule PW (Records of Public Works and Services) |
| <input type="checkbox"/> Schedule GR (Records Common to All Governments) | <input type="checkbox"/> Schedule SD (Records of Public School Districts) |
| <input type="checkbox"/> Schedule HR (Records of Public Health Agencies) | <input checked="" type="checkbox"/> Schedule TX (Records of Property Taxation) |
| <input type="checkbox"/> Schedule JC (Records of Public Junior Colleges) | <input type="checkbox"/> Schedule UT (Records of Utility Services) |

Texas State Library and Archives Commission Use Only

Accepted for filing: JKW

Date: 1/15/98

SLR508 (8-95)

Name (printed or typed): CAROLE BARRETT

Signature: Carole Barrett

Date: 1-7-98

236 - 17 - 000



Texas State Library and Archives Commission
State and Local Records Management Division

PETITION FOR EXTENSION OF
RECORDS CONTROL SCHEDULE FILING DEADLINE
(Submitted pursuant to § 203.041(c), Local Government Code)

Government: WALKER COUNTY APPRAISAL DISTRICT

Office (if elected county officer): _____

Date: 1-31-95

Date Stamp
RECEIVED
FEB 9 12 39 PM '95
TEXAS STATE LIBRARY
RECORDS MANAGEMENT
For Library Use Only

To the Director and Librarian:

As presiding officer of, or clerk or secretary to, the governing body of the local government indicated above and at its direction, or as an elected county officer, I hereby petition for an extension of the deadline for filing records control schedules, as required by the Local Government Records Act of 1989, from January 2, 1995 to January 2, 1996.

Signature: *Ralph Lawson*

Name (printed or typed): RALPH LAWSON

Position: CHAIRMAN, WALKER COUNTY APPRAISAL DISTRICT BOARD OF DIRECTORS

Mail petitions to Texas State Library, State and Local Records Management Division,
P.O. Box 12927, Austin, TX 78711-2927 or fax to (512) 323-6100.

Please be certain to type or print your return address in the space indicated below.

SLR 507 (6-94)

ACKNOWLEDGEMENT OF
GRANT OF PETITION
FOR EXTENSION OF DEADLINE
FOR FILING
RECORDS CONTROL SCHEDULES

TEXAS STATE LIBRARY

Your petition to extend the deadline for filing records control schedules under the Local Government Records Act of 1989 from January 2, 1995 to January 2, 1996, is granted.

Please type or print your return address in the space below.

CAROLE BARRETT
WALKER COUNTY APPRAISAL DISTRICT
P O BOX 1798
HUNTSVILLE TX 77340

For Library Use Only

Wm D Gooch
William D. Gooch
Director and Librarian
Texas State Library
2/9/95

For Library Use Only

Walker County



Appraisal District

APPRAISAL DISTRICT BOARD

CHAIRMAN

Ralph Lawson

VICE CHAIRMAN

Fred Cherry

SECRETARY

J.S. Robinson

Jerry Larrison

William Nash

Robert Oliphant

Joyce Robinson

CHIEF APPRAISER

Grover A. Cook

P.O. BOX 1798 (1819 SYCAMORE)
HUNTSVILLE, TEXAS 77342-1798
409/295-0402 or 409/295-9188

JURISDICTIONS:

City of Huntsville

City of New Waverly

City of Riverside

Elkins Lake M.U.D.

Huntsville I.S.D.

New Waverly I.S.D.

Richards I.S.D.

Walker County

Walker Co. Hospital District

Windswept Down M.U.D.

January 19, 1993

M. Carter
Texas State Library-Records Division
P O Box 12927
Austin, Texas 78711-2927

Re: Records Management Policy for
Walker County Appraisal District

Dear sir/madam:

Enclosed is the adopted Records Management Policy for the Walker County Appraisal District. I understand the copy mailed at the time it was adopted in 1991 had not been received.

The management officer referred is the assistant chief appraiser which is myself, Carole Barrett. If there is any additional information required, please let me know.

Very truly yours,

Carole Barrett
Assistant Chief Appraiser

CB/sb

Enclosure

Texas State Library



William D. Gooch
Director and Librarian

Lorenzo de Zavala State Archives and Library Building
1201 Brazos

May 6, 1991

Carole Barrett
Assistant Chief Appraiser
Walker County Appraisal District
P.O. Box 1798
Huntsville, TX 77342-9188

Dear Ms. Barrett:

We are obliged by § 203.026(g), Local Government Code, to bring to the attention of a local government any aspect of an ordinance, order, or resolution establishing a records management program that is inconsistent with the requirements of the Local Government Records Act of 1989.

The policy adopted by the Walker County Appraisal District calls for compliance with Article 6574(b), Texas Civil Statutes, a law that was repealed by the Local Government Records Act. Article 6574(b) was a restrictive law that, by requiring that records had to be microfilmed before disposal, severely hampered effective records management activities in appraisal districts.

The policy also provides for adherence to the recommended records schedules of the State Property Tax Board. These schedules were never rules of the STPB and were directly derived from Texas State Library guidelines. Under the Local Government Records Act, appraisal districts will use a schedule developed by the Texas State Library which, after final approval, will establish mandatory minimum retention periods for the records of appraisal districts. This schedule, called Local Schedule TX, will be distributed for review and comment shortly. The STPB is currently reviewing it.

Most appraisal districts have adopted policies derived from the enclosed model, which fully meets the requirements of the act. Smaller districts should feel free to leave out provisions, such as that concerning records liaison officers, that are inappropriate.

Please contact us if you have questions or need further information.

Yours truly,

A handwritten signature in black ink, appearing to read "Michael Heskett".

Michael Heskett
(512) 463-5478

Walker County



Appraisal District

APPRAISAL DISTRICT BOARD

CHAIRMAN
Ralph Lawson

VICE CHAIRMAN
Fred Cherry

SECRETARY
I.S. Robinson

William Nash
Robert Oliphant
Joyce Robinson
Larry Waller

CHIEF APPRAISER
Grover A. Cook

P.O. BOX 1798 (1819 SYCAMORE)
HUNTSVILLE, TEXAS 77342-1798
409/295-0402 or 409/295-9188

April 22, 1991

JURISDICTIONS:

City of Huntsville
City of New Waverly
City of Riverside
Elkins Lake M.U.D.
Huntsville I.S.D.
New Waverly I.S.D.
Richards I.S.D.
Walker County
Walker Co. Hospital District
Windswept Down M.U.D.

RECEIVED

APR 25 1991

Local Records Division
TEXAS STATE LIBRARY

Texas State Library
Local Records Division
P O Box 12927
Austin, Texas 78711-2927

Dear Ms/sir:

Enclosed is a copy of the Records Management Policy adopted by the Walker County Appraisal District. A prior copy was mailed at the time of adoption but apparently was not received.

As stated in the policy the assistant chief appraiser is the designated Records Management Officer for our district which is myself, Carole Barrett.

If any additional information is required please let me know.

Sincerely,

Carole Barrett
Assistant Chief Appraiser

CB/sb
Enclosure

STATE OF TEXAS

RECORDS MANAGEMENT POLICY

COUNTY OF WALKER

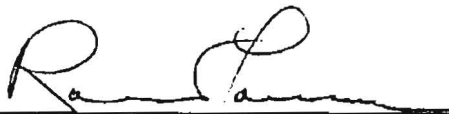
The Walker County Appraisal District desires to adopt a policy consistent with the Local Government Records Act and in the interests of cost-effective and efficient record-keeping.

Section 1. Records may be defined as all documents, papers, letters, books, maps, photograph, sound or video recordings, microfilm, magnetic tape, electronic media and any other information regardless of physical form or characteristics and regardless of whether public access to it is open or restricted under the laws of the state, created or received by any of its officers or employees in the transaction of public business.

Section 2. The assistant chief-appraiser shall serve as Records Management officer for the Walker County Appraisal District. As provided by state law, the holder of the office shall file his or her name with the director and librarian of the Texas State Library within thirty days of the designation or of taking up the office.

Section 3. The Records Management Program shall observe the retention requirements to be in compliance with Article 6574(b), VACS and Article 6252-17a, VACS (the Open Records Art) and recommended schedules stated by State Property Tax Board rules.

Adopted this February 5th of 1991



Chairman, Board of Directors

ATTEST:



Secretary, Board of Directors

D. FAMILY LEAVE (INCLUDING LEAVES BASED ON MILITARY SERVICE)

It is the policy of the Company to grant employees extended leaves of absence under certain circumstances. Except under the limited circumstances expressly provided herein, employees will not receive compensation during a leave of absence:

- (1) The Company will comply with the provisions of the Family and Medical Leave Act ("FMLA"), which provides eligible employees with up to 12 weeks of leave in a 12-month period for various family and medical reasons and up to 26 weeks of leave in a single 12-month period for leave to care for a seriously ill or injured military family member. The Appendix A to this policy outlines the FMLA, its application and overlay as to each type of leave granted by the Company hereunder, along with requirements, including the rights and obligations of employees, eligibility and notification requirements, and the Company's obligations.
- (2) Employees generally are eligible for leaves of absence if they have completed at least 12 months of service (which need not be consecutive months but generally must be within the past 7 years), have worked 1,250 hours in the previous 12-month period, and work at or report to a worksite which has 50 or more Company employees or is within 75 miles of Company worksites that taken together have a total of 50 or more Company employees, or as specified by law. Whether leave will be granted and the length of any such leave of absence and the compensation received by the employee, if any, during the leave of absence will be determined by the Company in conjunction with applicable federal and state law.

Medical Leave of Absence: Employees who are unable to work because of a serious health condition, disability, or work-related injury may be granted a medical leave of absence. This type of leave covers disabilities caused by pregnancy, childbirth, or other related medical conditions. The Company requires certification of an employee's need for medical leave, both before the leave begins and on a periodic basis thereafter, by the employee's health care provider.

Parental Leave of Absence: Female employees, when not disabled by pregnancy or childbirth (see above), and male employees may be granted a parental leave of absence to care for the employee's child upon birth or in connection with a child's placement with the employee for adoption or foster care.

Family Care Leave of Absence: Employees may be granted a family care leave of absence for the purpose of caring for the employee's child,

spouse or parent who has a serious health condition. The Company requires certification of the family member's serious health condition, both before the leave begins and on a periodic basis thereafter, by the family member's health care provider.

Leave to Care for a Seriously Ill or Injured Family Member in Military

Service: Employees who are the spouse, child, parent, or next of kin of a covered service member may be granted up to 26 weeks of leave in a "single" 12-month period to care for a service member who has a serious injury or illness incurred while on active duty. The Company requires certification of the family member's serious injury or illness, both before the leave begins and on a periodic basis thereafter, by the family member's health care provider.

Leave for a Qualifying Exigency Arising out of Active Duty or a Call to Active Duty:

Employees may be granted a leave of absence because of a qualifying exigency arising out of the active duty or call to active duty status of a parent, spouse, or child in the National Guard or Reserves in support of a contingency operation.

Military Leave of Absence: A military leave of absence will be granted if an employee is absent in order to serve in the uniformed services of the United States for a period of up to five years (not including certain involuntary extensions of service). An employee is eligible for military leave beginning the first day of employment. Employees who perform and return from service in the Armed Forces, the Military Reserves, the National Guard, or certain Public Health Service positions will retain certain rights with respect to reinstatement, seniority, layoffs, compensation, length of service promotions, and length of service pay increases, as required by applicable federal or state law.

Employees with one year or more of Company service will be eligible for pay during participation in annual encampment or training duty in the U.S. Military Reserves or the National Guard. In these circumstances, the Company will pay the difference between what an employee earns from

-10-

the government for military service and what the employee would have earned from normal straight-time pay on the job. This difference will be paid for up to two weeks in a calendar year.

- (3) If intermittent leave is requested, please notify your supervisor and the Human Resource Department as soon as possible regarding medical or exigency required scheduling changes.
- (4) Requests for a leave of absence or any extension of a leave ordinarily should be submitted in writing to the employee's supervisor with a copy to Human Resources at least thirty days before the start of the leave or extension period. When the need for leave or an extension is not foreseeable, employees should give as much notice as is possible. The final decision concerning the request will be made by the Human Resources Manager. All employees on approved leave are expected to report to his or her Supervisor and the Human Resources Manager any change of status in their need for a leave.

- (5) Employees who are on an approved leave of absence may not engage in any form of self-employment or perform work for any other employer during that leave, except when the leave is for military service and the employee's reason for leave does not preclude the outside employment.
- (6) Every employee on a **Medical Leave, Family Care Leave, or Leave to Care for a Seriously Ill or Injured Family Member in the Military** will be required to use all accrued personal, vacation, and sick days while on leave. However, employees may not use paid leave if they are receiving compensation under the Company's disability or workers' compensation insurance programs, except to supplement the disability or workers' compensation plan benefits such as when the plan only covers a portion of the employee's salary. Every employee on **Parental Leave** or **Leave for a Qualifying Exigency of a Family Member in the Military** will be required to use all accrued personal and vacation days while on leave. Employees must meet the procedural requirements of the paid leave policies to use the paid time off during an otherwise unpaid leave.
- (7) The Company will continue existing health insurance coverage and provide other benefits to employees on leave as required by law. Benefits that accrue according to length of service (such as paid vacation, holiday, personal, and sick days) do not accrue during periods of unpaid leave or during periods in which the employee receives workers' compensation or disability benefits unless otherwise specifically provided by the terms of the benefit plan document or policy.
- (8) Employees returning from a leave of absence will be reinstated to their same job or to an equivalent job with equivalent status and pay, to the extent required by law. Employees returning from a medical leave must provide certification of their ability to perform the functions of their job. Employees returning from a military leave also must comply with all of the reinstatement requirements specified by federal and state law. If the same job or one of equivalent status and pay is not available as a result of a reduction in force, the employee will be treated in the same manner as

-11-

though he had been actively employed at the time of the reduction in force.

- (9) If an employee fails to return to work at the conclusion of an approved leave of absence, including any extension of the leave, the employee will be considered to have voluntarily terminated employment.
- (10) In the event of any conflict or inconsistency between these policies and the actual requirements of the FMLA, the actual requirements of the FMLA shall control.

Appendix A

Notice to Employees of Rights and Responsibilities

under the Family and Medical Leave Act

The Company will comply with all applicable requirements of the Family and Medical Leave Act ("FMLA").

The FMLA generally requires private employers with 50 or more employees and all public agencies, including state, local, and federal employers, and local education agencies (schools), to provide eligible employees up to 12 weeks of unpaid, job protected leave in any 12-month period for certain family and medical reasons. The 12-month period is a rolling period measured backward from the date an employee uses any FMLA leave, except for leaves to care for a covered service member with a serious illness or injury. For those leaves, the leave entitlement is 26 weeks in a single 12-month period, measured forward from the date an employee first takes that type of leave.

Basic Leave Entitlement

The FMLA requires covered employers to provide up to 12 weeks of unpaid, job-protected leave to eligible employees for the following reasons: (1) for incapacity due to pregnancy, prenatal medical care, or child birth; (2) to care for the employee's child after birth, or placement for adoption or foster care; (3) to care for the employee's spouse, son or daughter, or parent, who has a serious health condition; or (4) for a serious health condition that makes the employee unable to perform the employee's job.

Entitlements for Military Service and Military Families

Eligible employees with a spouse, son, daughter, or parent on active duty or called to active duty status in the National Guard or Reserves in support of a contingency operation may use their 12-week leave entitlement to address certain qualifying exigencies. Qualifying exigencies may include addressing issues that arise from (1) short notice of deployment (limited to up to seven days of leave); (2) attending certain military events and related activity; (3) arranging for alternative childcare and school activities; (4) addressing certain financial and legal arrangements; (5) attending certain

-12-

counseling sessions; (6) spending time with covered military family members on short-term temporary rest and recuperation leave (limited to up to five days of leave); (7) attending post-deployment reintegration briefings; and (8) any additional activities agreed upon by the employer and employee that arise out of the military member's active duty or call to active duty.

The FMLA also includes a special leave entitlement that permits eligible employees to take up to 26 weeks of leave to care for a covered service member during a single 12-month period. A covered service member is a current member of the Armed Forces, including a member of the National Guard or Reserves, who has a serious injury or illness incurred in the line of duty on active duty that may render the service member medically unfit to perform his or her duties and for which the service member is undergoing medical treatment, recuperation, or therapy; or is in outpatient status; or is on the temporary disability retired list.

Benefits and Protections

During FMLA leave, the Company must maintain any health coverage for the employee under any "group health plan" which the Company had provided prior to leave on the same terms as if the employee had continued to work. Upon return from FMLA leave, generally each such employee will be restored to his or her original or equivalent positions with equivalent pay, benefits, and other employment terms. However, an employee on FMLA leave does not have any greater right to reinstatement or to other benefits and conditions of employment than if the employee had been continuously employed during the FMLA leave period.

Certain highly compensated key employees also may be denied reinstatement when necessary to prevent "substantial and grievous economic injury" to the Company's operations. A "key" employee is an eligible salaried employee who is among the highest-paid ten percent of the Company's employees within 75 miles of the worksite. Employees will be notified of their status as a key employee, when applicable, after they request FMLA leave.

Use of FMLA leave cannot result in the loss of any employment benefit that accrued prior to the start of an employee's leave.

Eligibility Requirements

The FMLA generally defines eligible employees as employees who: (1) have worked for the Company for at least 12 months; (2) have worked for the Company for at least 1,250 hours over the previous 12 months; and (3) work at or report to a worksite which has 50 or more employees or is within 75 miles of Company worksites that taken together have a total of 50 or more employees.

Definition of Serious Health Condition

A serious health condition is an illness, injury, impairment, or physical or mental condition that involves either an overnight stay in a medical care facility, or continuing treatment by a health care provider for a condition that either prevents the employee from performing the functions of the employee's job or prevents the qualified family

-13-

member from participating in school, work, or other daily activities.

Subject to certain conditions, the continuing treatment requirement may be met by a period of incapacity of more than three consecutive calendar days combined with at least two visits to a health care provider or one visit and a regimen of continuing treatment, or incapacity due to pregnancy, or incapacity due to a chronic condition. Other conditions may meet the definition of continuing treatment.

Use of Leave

An employee does not need to use all FMLA qualifying leave entitlement in one block. Such leave may be taken intermittently or on a reduced work schedule when medically necessary. Employees must make reasonable efforts to schedule leave for planned medical treatment so as not to unduly disrupt the employer's operations. Leave due to

qualifying exigencies also may be taken on an intermittent or reduced work schedule basis.

Substitution of Paid Leave for Unpaid Leave

Employees may choose or employers may require (as our Company does) the use of accrued paid leave while taking FMLA leave. Accordingly, the Company requires employees to use any accrued paid vacation, personal, and sick days during an unpaid FMLA leave taken because of the employee's own serious health condition or the serious health condition of a family member or to care for a seriously ill or injured family member in the military. In addition, the employee must use any accrued paid vacation or personal days (but not sick days) during FMLA leave taken to care for a newborn or newly placed child or for a qualifying exigency arising out of a family member's active duty or call to active duty status in support of a contingency operation. In order to use paid leave for FMLA leave, employees must comply with the Company's normal paid leave procedures.

Employee Responsibilities

Employees must provide 30 days advance notice of the need to take FMLA leave when the need is foreseeable. When 30 days notice is not possible, the employee must provide notice as soon as practicable and generally must comply with the Company's normal call-in procedures. The Company may delay leave to employees who do not provide proper advance notice of the foreseeable need for leave, absent unusual circumstances preventing the notice.

Employees must provide sufficient information for the Company to determine if the leave may qualify for FMLA protection and the anticipated timing and duration of the leave. Sufficient information may include that the employee is unable to perform job functions, the family member is unable to perform daily activities, the need for hospitalization or continuing treatment by a health care provider, or circumstances supporting the need for military family leave. Employees also must inform the Company if the requested leave is for a reason for which FMLA leave was previously taken or certified. Employees also are required to provide a certification and periodic recertification supporting the need for leave. The Company also may require a second, and if necessary, a third opinion (at the Company's expense) and, when the leave is a

-14-

result of the employee's own serious health condition, a fitness for duty report to return to work. The Company also may delay or deny approval of leave for lack of proper medical certification.

Company Responsibilities

The Company will inform employees requesting leave whether they are eligible under the FMLA. If they are, the notice will specify any additional information required as well as the employees' rights and responsibilities. If employees are not eligible, the Company will provide a reason for the ineligibility.

The Company will inform employees if leave will be designated as FMLA-protected and the amount of leave counted against the employee's FMLA leave entitlement. If the Company determines that the leave is not FMLA-protected, the Company will notify the employee.

Allowable Use of Deductions from Exempt Employees

Under an exception to the Fair Labor Standards Act (“FLSA”) in the FMLA regulations, hourly amounts may be deducted for unpaid leave from the salary of executive, administrative, and professional employees; outside sales representatives; certain highly-skilled computer professionals; and certain highly compensated employees who are exempt from the minimum wage and overtime requirements of the FLSA, without affecting the employee’s exempt status. This special exception to the “salary basis” requirements for the FLSA’s exemptions extends only to eligible employees’ use of FMLA leave.

Employees may not perform work for self-employment or for any other employer during an approved leave of absence, except when the leave is for military or public service or when the Company has approved the employment under its OUTSIDE EMPLOYMENT policy and the employee’s reason for FMLA leave does not preclude the outside employment.

Unlawful Acts by Employers

The FMLA makes it unlawful for any employer (1) to interfere with, restrain, or deny the exercise of any right provided under the FMLA; or (2) to discharge or discriminate against any person for opposing any practice made unlawful by the FMLA or for involvement in any proceeding under or relating to the FMLA.

Enforcement

An employee may file a complaint with the U.S. Department of Labor or may bring a private lawsuit against an employer.

The FMLA does not affect any federal or state law prohibiting discrimination or supersede any state or local law or collective bargaining agreement which provides greater family or medical leave rights.

Employee “Self” Performance Evaluation Form

Employee Name: _____

Supervisor: _____

Date of Review: _____

1.) Task Avoidance

How well do you perform an appropriate mix of tasks as opposed to performing your favorite task(s)?

1 2 3 4 5 6 7 8 9 10

2.) Initiative

How well do you seek and assume greater responsibility, monitor projects independently, or ask if there are any additional assignments after completing regular duties?

1 2 3 4 5 6 7 8 9 10

3.) Quantity and Speed of Work

How well do you demonstrate the ability to manage several responsibilities simultaneously; perform work in a productive and timely manner; and meet work schedules?

1 2 3 4 5 6 7 8 9 10

4.) Quality of Work

Accuracy, neatness, thoroughness and adherence to standards.

1 2 3 4 5 6 7 8 9 10

5.) General Work Habits

To what extent do you display a positive, cooperative attitude toward work assignments and requirements?

1 2 3 4 5 6 7 8 9 10

6.) Knowledge, Skills, Abilities

How well do you exhibit the required level of job knowledge and/or skills to perform the job?

1 2 3 4 5 6 7 8 9 10

7.) Communication

How well do you express ideas, listen, and respond appropriately?

1 2 3 4 5 6 7 8 9 10

8.) Dependability

How well do you monitor projects and exercise follow-through; adhere to time frames; and respond appropriately to instructions and procedures?

1 2 3 4 5 6 7 8 9 10

9.) Cooperation

How well do you work with coworkers and supervisors as a contributing team member?

1 2 3 4 5 6 7 8 9 10

10.) Attendance

1 2 3 4 5 6 7 8 9 10

11.) Attention to company policies and procedures

1 2 3 4 5 6 7 8 9 10

12.) Adaptability

How well do you accept new ideas and approaches to work, respond appropriately to constructive criticism and to suggestions for work improvement?

1 2 3 4 5 6 7 8 9 10

13.) Judgment

How well do you effectively analyze problems, determine appropriate action for solutions, and exhibit timely and decisive action?

1 2 3 4 5 6 7 8 9 10

14.) Responsiveness to changing work requirements

1 2 3 4 5 6 7 8 9 10

15.) Work ethic

1 2 3 4 5 6 7 8 9 10

16.) Tardiness

Do you report to work on time no less than 98% of your assigned hours?

Yes No

Employee Performance Evaluation Form

Employee Name: _____

Supervisor: _____

Date of Review: _____

Date of Last Review: _____

1.) Task Avoidance

How well does the employee perform an appropriate mix of tasks as opposed to performing his or her favorite task(s)?

Unacceptable Needs Improvement Satisfactory

2.) Initiative

How well does the employee seek and assume greater responsibility, monitor projects independently, or ask if there are any additional assignments after completing regular duties?

Unacceptable Needs Improvement Satisfactory

3.) Quantity and Speed of Work

How well does the employee demonstrate the ability to manage several responsibilities simultaneously; perform work in a productive and timely manner; and meet work schedules?

Unacceptable Needs Improvement Satisfactory

4.) Quality of Work

Accuracy, neatness, thoroughness and adherence to standards.

Unacceptable Needs Improvement Satisfactory

5.) General Work Habits

To what extent does the employee display a positive, cooperative attitude toward work assignments and requirements?

Unacceptable Needs Improvement Satisfactory

6.) Knowledge, Skills, Abilities

How well does the employee exhibit the required level of job knowledge and/or skills to perform the job?

Unacceptable Needs Improvement Satisfactory

7.) Communication

- How well does the employee express ideas, listen, and respond appropriately?
- | | | |
|--------------|-------------------|--------------|
| Unacceptable | Needs Improvement | Satisfactory |
|--------------|-------------------|--------------|
- 8.) Dependability**
How well does the employee monitor projects and exercise follow-through; adhere to time frames; and respond appropriately to instructions and procedures?
- | | | |
|--------------|-------------------|--------------|
| Unacceptable | Needs Improvement | Satisfactory |
|--------------|-------------------|--------------|
- 9.) Cooperation**
How well does the employee work with coworkers and supervisors as a contributing team member?
- | | | |
|--------------|-------------------|--------------|
| Unacceptable | Needs Improvement | Satisfactory |
|--------------|-------------------|--------------|
- 10.) Attendance**
- | | | |
|--------------|-------------------|--------------|
| Unacceptable | Needs Improvement | Satisfactory |
|--------------|-------------------|--------------|
- 11.) Attention to company policies and procedures**
- | | | |
|--------------|-------------------|--------------|
| Unacceptable | Needs Improvement | Satisfactory |
|--------------|-------------------|--------------|
- 12.) Adaptability**
How well does the employee accept new ideas and approaches to work, respond appropriately to constructive criticism and to suggestions for work improvement?
- | | | |
|--------------|-------------------|--------------|
| Unacceptable | Needs Improvement | Satisfactory |
|--------------|-------------------|--------------|
- 13.) Judgment**
How well does the employee effectively analyze problems, determine appropriate action for solutions and exhibit timely and decisive action?
- | | | |
|--------------|-------------------|--------------|
| Unacceptable | Needs Improvement | Satisfactory |
|--------------|-------------------|--------------|
- 14.) Responsiveness to changing work requirements**
- | | | |
|--------------|-------------------|--------------|
| Unacceptable | Needs Improvement | Satisfactory |
|--------------|-------------------|--------------|
- 15.) Work ethic**
- | | | |
|--------------|-------------------|--------------|
| Unacceptable | Needs Improvement | Satisfactory |
|--------------|-------------------|--------------|
- 16.) Tardiness**
Does the employee report to work on time no less than 98% of his or her assigned hours?
- [] Yes [] No
- 17.) How well does the employee accept responsibility?**

Unacceptable

Needs Improvement

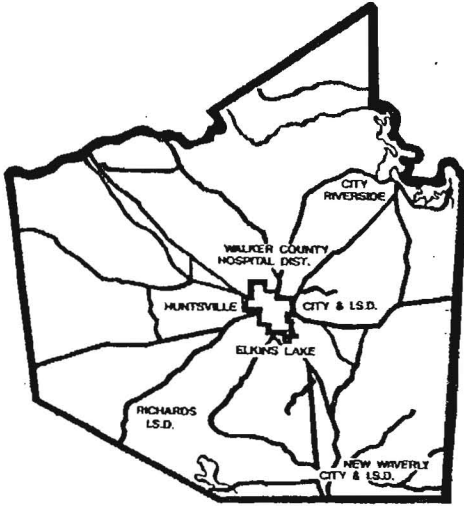
Satisfactory

Additional Comments:

Employee Acknowledgement

Supervisor – Carolyn P. Brown

Employee



Walker County

Appraisal District

Office Policy & Procedures

REVISED EDITION
February 2009

Approved & Adopted by:

WCAD Chief Appraiser – Raymond A. Kiser

Date

WCAD Board of Directors – Chairman

Date

All policies and procedures are subject to
Amendment with the approval of the Walker County
Appraisal District Board of Directors.

Amendment Date

Board of Directors – Chairman

Board of Directors – Vice Chairman

WCAD Chief Appraiser

Amendment Date

Board of Directors – Chairman

Board of Directors – Vice Chairman

WCAD Chief Appraiser

Amendment Date

Board of Directors – Chairman

Board of Directors – Vice Chairman

WCAD Chief Appraiser

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I

**GENERAL
PROCEDURES**

I. GENERAL PROCEDURES - ROUTINE

A. WORK –DAY, MEAL – TIME AND BREAKS

1. Work – day is from 8:00 am until 4:30 pm
2. Meal breaks are 30 minutes and are not compensable. The employee is completely relieved from duty for the purpose of eating a regular meal unless there is a staff shortage. In that event the supervisor may require employees to remain in an “on duty” status during the meal period as defined by the Fair Labor Standards Act and will be compensated for that time. (See Section II on Overtime) Each department head shall rotate the employees meal breaks in order to ensure adequate customer service during that period.
3. With the exception of the 30 minute meal break, there are no authorized breaks during the working day. Any employee spending excess time getting drinks or etc. will need to sign out and in on their time sheet. Employees, should never step out during busy times, nor should Employees from the same department leave together.
 - a. Do not have cans or bottles collecting on your desk.
 - b. DO NOT PLACE FOOD, BOTTLES, CANS OR WASTEPAPER from food in trash containers in the work area(s). This must be placed in the trash container in the board room. The cleaning service works only two days a week and these items MUST be removed daily.

B. WORKING HABITS

1. There are many of us; this requires rules and consideration that would not be necessary with a smaller group.
 - a. If you are going to be late to work, for any reason, you should call your supervisor.
 - b. If you are going to eat breakfast at the office do it before 8:00 am in the boardroom.
 - c. Everyone should stop at 4:25 to clean up for the day.
 - d. On Fridays, everyone should stop at 4:15 so that a little extra cleaning and straightening up can be done.
 - e. These are not hard, fast time schedules, but should serve as a guideline.

- f. The District's normal work hours begin at 8:00 o'clock a.m. It is not the District's intent or desire for employees arriving to the District's offices prior to 8:00 a.m. to begin performing work on behalf of the District, unless such work has been approved in advance for compensatory time. As such, even though an employee may arrive at the District's premises prior to 8:00 a.m., to attend to personal matters, including, perhaps, eating breakfast, an employee should not "sign in" for work until the employee's work day begins, which would routinely be 8:00 a.m. unless prior approval has been received. Similarly, the District's work day ends at 4:30 p.m. It is not the District's intent or desire for employees to work past the end of the normal business day, unless prior approval has been received.

C. LEAVING THE OFFICE

1. It is Mandatory, when you leave the office, to sign out & tell the Sec./Receptionist where you are going as well as upon your return, sign in and tell the Sec./Recept. you have returned. This applies to everyone, including the Chief Appraiser, Asst. Ch. Appr., all other appraisers, all Collections Dept. personnel & all Computer personnel.
2. No one (including the boss) should leave the office without telling the Sec./Recept. where they are going.
3. This is good working relations as well as public relations. Should a taxpayer or someone ask for a person, it doesn't look good if no one knows where that person is.

D. PROFESSIONAL

1. Everyone pays Ad-Valorem Taxes in some manner. We work for the tax-payer, therefore everyone is our boss and should be treated with respect.
2. Everyone in our office is classified; that is to say that we are carried as professional personnel. This means we should act professional with our fellow workers as well as with others.
3. An assignment is a job to be done by our staff. If is assigned to you, don't let the staff down by failing to carry through on it.
4. As a professional, you should take the proper interest in your position.
Examples:
 - a. If you are unhappy with any portion of your work, call it to the attention of your supervisor, but be professional enough to accept the decision whether or not is satisfies you.

- b. If you don't feel part of the team with an attitude that work must be done and you must do your part or more, then together a solution should be reached. If you can't get the proper feeling towards the total program, perhaps you are not suited for the position.

E. TELEPHONE USE

1. Walker County Appraisal District telephones shall be used for the business of the Appraisal District.
2. Personal use of the Walker County Appraisal District telephones by Walker County Appraisal District shall be limited to situations where it is necessary for the employee to make a personal call.
3. Excessive personal use of the Walker County Appraisal District telephones may make an employee subject to disciplinary measures.
4. Long distance calls on Walker County Appraisal District shall be made only by Walker County Appraisal District employees authorized to make long distance calls and only for official Walker County Appraisal District business.
5. CELL PHONES – Conversations on cell phone must be kept to limited use and in the privacy of the boardroom. Cell phones are prohibited from ringing in the Walker County Appraisal District offices.
6. Violation of policy will subject the employee to possible disciplinary actions.

F. SMOKING

1. As of 12-27-87, the City Ordinance on Smoking in Public Areas became effective, accordingly, smoking will no longer be permitted in the office.

G. FLO-CHART

1. We are large enough to justify a Flo-Chart. Everyone needs to fit into the organizational flow and the chart puts each employee in a position, which should be accepted as a line of authority.
2. The Flo-Chart or any rule can be changed when necessary.

H. VISITORS

1. OCCASIONAL visits by family or friends are fine.
2. Frequent or prolonged visits should be discouraged.
3. Regular or daily visits cannot be allowed.

I. PUBLIC RELATIONS

1. The taxpayers are our only business. WE MUST WORK FOR THEM.
2. It will be the duty of person receiving a problem to make the person involved feel that you are interested in his or her problem even though you may refer it to someone else.
3. If, at anytime, anyone feels too irritable to talk to the public in a courteous manner, take some time off; or if it is temporary, let someone else talk to the individual.
4. The Appraisal District Board policy state that if an individual requests to see certain office records such as building cards and is not the taxpayer for that record, a Xerox copy will be furnished at the Individual's expense.
5. A computer plotted copy of a tract of land from field notes furnished by an individual may be provided by this office upon request. A fee will be charged for the copy depending on the complexity of the property. The fee will range for \$2.50 to \$5.00.

II

**PERSONNEL
POLICIES**

II. PERSONNEL POLICIES

A. HOLIDAYS AND VACATION TIME

1. Holidays will include the fourteen (14) days normally set by the Commissioners' Court. Subject to change pending annual court decision.
2. Vacation and holiday time must be earned and accrued before it can be used. All time will be earned and accrued based on longevity:
3. WCAD staff will hold quarterly meetings to monitor and plan staff absences in an effort to reduce excessive accrual of vacation days. Staff attendance will be mandatory and each staff member will be responsible for maintaining a record of accrued time.

* **Daily rate is based on 261 work days/year:**

	<u>0-5 Yrs Service</u>	<u>6-10 Yrs Service</u>	<u>11 Plus Yrs. Service</u>
<u>Holidays</u>	14	14	14
<u>Vacation</u>	12	18	24
<u>Total</u>	26 Days	32 Days	38 Days
<u>Days/Mo. Earned</u>	2.2	2.6	3.2

- a. Vacations time should be requested at least two weeks in advance if possible. **Approval should be obtained prior to making final vacation plan and reservations.**
- b. **Vacation forms should be completed following initial approval for desired time. Failure to pre-qualify vacation days will result in denial of request time and possible disciplinary action.**
- c. Time requested should be coordinated on the work calendar in order to avoid burdens on co-workers. Requesting time off during critical times is discouraged.
- d. No more than two weeks should be requested for vacation time without special permission.
- e. Eligibility – All regular full-time employees of Walker County Appraisal District shall be eligible for paid vacation leave.

- f. Maximum Accrual for Non-Exempt employees - The maximum amount of unused vacation that an employee shall be allowed to have at any time shall be the amount the employee would normally earn in twenty four (24) months.
- g. Maximum Accrual for Exempt employees - The maximum amount of unused vacation that an employee shall be allowed to have at any time shall be the amount the employee would normally earn in thirty six (36) months.
- h. Unused vacation days in excess of the allowed maximum accrual amount at the end of each year (August 31st) will be transferred into each employee's sick time accrual total. **Excess vacation days are transferred to sick to avoid being forfeited will not be available for future use as a vacation day.**
- i. Pay in Lieu of Time Off – An employee shall not be allowed to receive pay in lieu of taking time off for vacation.
- i. Requests and Approvals – Employees shall submit their request for annual vacation leave to their supervisor prior to the start of vacation. **Supervisor shall schedule the vacations of their employees with considerations being given to seniority, operating needs of the department, and employee request.
- k. Borrowing Vacation - Employees shall not be allowed to borrow vacation against possible future vacation earning.
- l. Holidays During Vacation – If a holiday falls during the period an employee is on vacation, the holiday shall be handled in accordance with the provisions of the POLICY ON HOLIDAYS and will not be charged against the employees vacation balance.
- m. Illness During Vacation – If an employee becomes ill while taking vacation leave, the period of illness may be charged against the employee's sick leave balance and not vacation if:
 - * The employee promptly notifies his/her supervisor of the illness;
 - * The employee provide the supervisor with acceptable proof of the illness; and
 - * The supervisor gives permission to charge the period of illness to sick leave.
- n. Vacation Pay at Termination – Employees who have been employed for six (6) or more months in a position which earns vacation shall be paid for all unused vacation at their regular rate upon termination of employment, **not to exceed a maximum payout cap of 48 days. (Approved excess accrual days must be used prior to termination as they will not be paid at termination).** Lateral transfers do not affect vacation accumulation.
- o. Maximum Available Vacation – The maximum amount of vacation an employee shall have available for use at any given time is the amount of unused vacation the employee had at the end of the previous month.

- p. Bridging – An employee who is re-hired by the Walker County Appraisal District with 730 days after employment has been terminated shall have prior service with the Walker County Appraisal District counted toward years of service for calculating the rate of vacation accrual.
- q. Record Keeping – The Walker County Appraisal District shall maintain and on a monthly basis a vacation record update for each employee which shows:
 - 1. The vacation balance at the start of the month;
 - 2. The hours of vacation earned during the month;
 - 3. The hours of vacation used during the month;

B. SICK LEAVE

- 1. Eligibility – All regular full-time Walker County Appraisal District employees shall be eligible for paid sick leave.
- 2. Amount – Regular full-time employees shall earn (8) hours sick leave per month.
- 3. Accumulation – Any unused sick leave at the end of the calendar year shall be carried over into the next calendar year.
- 4. Excess accrued sick time is not transferrable and cannot be used for vacation days once an employee has used all available vacation days.
- 5. Types of Usage – Eligible employees may use accrued sick leave for absence from work due to:
 - a. Personal illness or physical or mental incapacity;
 - b. Medical, dental, or optical examinations or treatment;
 - c. Medical quarantine resulting from exposure to a contagious disease; or
 - d. Illness of a member of the employee's immediate household who requires the employees' personal care and attention.
- 6. Notification of Sick Leave – An employee shall be responsible for notifying his/her supervisor as early as is practical on the first day of sick leave absence and request that approved sick leave be granted.

- a. If more than one day of sick leave is needed, the employee shall be responsible for notifying his/her supervisor of the expected length of the absence on the first day of the sick leave or shall be required to notify his/her supervisor on a daily basis for each day he/she is unable to come to work.
 - b. An employee shall be required to request prior approval from his/her supervisor for sick leave to be used for non-emergency medical, dental, and optical appointments.
7. Documentation – An employee’s supervisor may request acceptable documentation of an employee’s illness or injury where it is deemed necessary for approval of a sick leave request.
8. Borrowing – Employees shall not be allowed to borrow sick leave against possible future accruals.
9. New Employees – An employee eligible to earn sick time leave who begins employment on or prior to the 15th of the month shall earn (8) hours sick leave for the month if the employee is full-time.
10. Maximum Available – The maximum amount of sick leave than an employee will have available at any given time is the unused balance at the end of the proceeding month.
11. Pay at Termination – An Employee will be paid for one-half of accumulated documented sick leave, up to a maximum of one-half of sixty (60) working days, at present rate of pay, upon leaving Walker County Appraisal District employment.
12. Record Keeping - The Walker County Appraisal District shall maintain and update on a monthly basis, a sick leave record for each employee which shows:
 - a. The sick leave balance at the start of the month;
 - b. The hours of sick leave used during the month; and
 - c. The sick leave balance at the end of the month.

C. MILITARY LEAVE

1. Guard and Reserve – Regular Walker County Appraisal District employees who are member of the National Guard or active reserve components of the United State Armed Forces shall be allowed up to fifteen (15) days off per year with pay to attend training sessions and exercises.
2. The fifteen (15) day paid military leave shall apply to the calendar year and any unused balance at the end of the year shall not be carried forward into the next year.

3. Pay for attendance at Reserve or National Guard training sessions or exercises shall be authorized only for periods which fall within the employee's normal work schedule.
4. Orders – An employee may use annual vacation leave or leave without pay if he/she must attend Reserve or National Guard training sessions or exercises in excess of fifteen (15 day paid maximum).
 - (a) An employee going on military leave shall provide his/or her supervisor with a set of orders within three (3) days of receiving them.
 - (b) Walker County Appraisal District employees who leave their position as a result of being called to active military service or who voluntarily enter the Armed Forces of the United States shall be eligible for re-employment in accordance with the state and federal regulations in effect at the time of their release from active duty.

D. FAMILY LEAVE (**INCLUDING LEAVES BASED ON MILITARY SERVICE**)

It is the policy of the Company to grant employees extended leaves of absence under certain circumstances. Except under the limited circumstances expressly provided herein, employees will not receive compensation during a leave of absence:

- (1) The Company will comply with the provisions of the Family and Medical Leave Act ("FMLA"), which provides eligible employees with up to 12 weeks of leave in a 12-month period for various family and medical reasons and up to 26 weeks of leave in a single 12-month period for leave to care for a seriously ill or injured military family member. The Appendix A to this policy outlines the FMLA, its application and overlay as to each type of leave granted by the Company hereunder, along with requirements, including the rights and obligations of employees, eligibility and notification requirements, and the Company's obligations.
- (2) Employees generally are eligible for leaves of absence if they have completed at least 12 months of service (which need not be consecutive months but generally must be within the past 7 years), have worked 1,250 hours in the previous 12-month period, and work at or report to a worksite which has 50 or more Company employees or is within 75 miles of Company worksites that taken together have a total of 50 or more Company employees, or as specified by law. Whether leave will be granted and the length of any such leave of absence and the compensation received by the employee, if any, during the leave of absence will be determined by the Company in conjunction with applicable federal and state law.

Medical Leave of Absence: Employees who are unable to work because of a serious health condition, disability, or work-related injury may be granted a medical leave of absence. This type of leave covers disabilities caused by pregnancy, childbirth, or other related medical conditions. The Company requires certification of an employee's need for medical leave, both before the leave begins and on a periodic basis thereafter, by the employee's health care provider.

Parental Leave of Absence: Female employees, when not disabled by pregnancy or childbirth (see above), and male employees may be granted a parental leave of absence to care for the employee's child upon birth or in connection with a child's placement with the employee for adoption or foster care.

Family Care Leave of Absence: Employees may be granted a family care leave of absence for the purpose of caring for the employee's child, spouse or parent who has a serious health condition. The Company requires certification of the family member's serious health condition, both before the leave begins and on a periodic basis thereafter, by the family member's health care provider.

Leave to Care for a Seriously Ill or Injured Family Member in Military Service: Employees who are the spouse, child, parent, or next of kin of a covered service member may be granted up to 26 weeks of leave in a "single" 12-month period to care for a service member who has a serious injury or illness incurred while on active duty. The Company requires certification of the family member's serious injury or illness, both before the leave begins and on a periodic basis thereafter, by the family member's health care provider.

Leave for a Qualifying Exigency Arising out of Active Duty or a Call to Active Duty: Employees may be granted a leave of absence because of a qualifying exigency arising out of the active duty or call to active duty status of a parent, spouse, or child in the National Guard or Reserves in support of a contingency operation.

Military Leave of Absence: A military leave of absence will be granted if an employee is absent in order to serve in the uniformed services of the United States for a period of up to five years (not including certain involuntary extensions of service). An employee is eligible for military leave beginning the first day of employment. Employees who perform and return from service in the Armed Forces, the Military Reserves, the National Guard, or certain Public Health Service positions will retain certain rights with respect to reinstatement, seniority, layoffs, compensation, length of service promotions, and length of service pay increases, as required by applicable federal or state law.

Employees with one year or more of Company service will be eligible for pay during participation in annual encampment or training duty in the U.S. Military Reserves or the National Guard. In these circumstances, the Company will pay the difference between what an employee earns from

the government for military service and what the employee would have earned from normal straight-time pay on the job. This difference will be paid for up to two weeks in a calendar year.

- (3) If intermittent leave is requested, please notify your supervisor and the Human Resource Department as soon as possible regarding medical or exigency required scheduling changes.
- (4) Requests for a leave of absence or any extension of a leave ordinarily should be submitted in writing to the employee's supervisor with a copy to Human Resources at least thirty days before the start of the leave or extension period. When the need for leave or an extension is not foreseeable, employees should give as much notice as is possible. The final decision concerning the request will be made by the Human Resources Manager. All employees on approved leave are expected to report to his or her Supervisor and the Human Resources Manager any change of status in their need for a leave.
- (5) Employees who are on an approved leave of absence may not engage in any form of self-employment or perform work for any other employer during that leave, except when the leave is for military service and the employee's reason for leave does not preclude the outside employment.
- (6) Every employee on a **Medical Leave, Family Care Leave, or Leave to Care for a Seriously Ill or Injured Family Member in the Military** will be required to use all accrued personal, vacation, and sick days while on leave. However, employees may not use paid leave if they are receiving compensation under the Company's disability or workers' compensation insurance programs, except to supplement the disability or workers' compensation plan benefits such as when the plan only covers a portion of the employee's salary. Every employee on **Parental Leave** or **Leave for a Qualifying Exigency of a Family Member in the Military** will be required to use all accrued personal and vacation days while on leave. Employees must meet the procedural requirements of the paid leave policies to use the paid time off during an otherwise unpaid leave.
- (7) The Company will continue existing health insurance coverage and provide other benefits to employees on leave as required by law. Benefits that accrue according to length of service (such as paid vacation, holiday, personal, and sick days) do not accrue during periods of unpaid leave or during periods in which the employee receives workers' compensation or disability benefits unless otherwise specifically provided by the terms of the benefit plan document or policy.
- (8) Employees returning from a leave of absence will be reinstated to their same job or to an equivalent job with equivalent status and pay, to the extent required by law. Employees returning from a medical leave must provide certification of their ability to perform the functions of their job. Employees returning from a military leave also must comply with all of the reinstatement requirements specified by federal and state law. If the same job or one of equivalent status and pay is not available as a result of a reduction in force, the employee will be treated in the same manner as

though he had been actively employed at the time of the reduction in force.

- (9) If an employee fails to return to work at the conclusion of an approved leave of absence, including any extension of the leave, the employee will be considered to have voluntarily terminated employment.
- (10) In the event of any conflict or inconsistency between these policies and the actual requirements of the FMLA, the actual requirements of the FMLA shall control.

Appendix A

Notice to Employees of Rights and Responsibilities

under the Family and Medical Leave Act

The Company will comply with all applicable requirements of the Family and Medical Leave Act ("FMLA").

The FMLA generally requires private employers with 50 or more employees and all public agencies, including state, local, and federal employers, and local education agencies (schools), to provide eligible employees up to 12 weeks of unpaid, job protected leave in any 12-month period for certain family and medical reasons. The 12-month period is a rolling period measured backward from the date an employee uses any FMLA leave, except for leaves to care for a covered service member with a serious illness or injury. For those leaves, the leave entitlement is 26 weeks in a single 12-month period, measured forward from the date an employee first takes that type of leave.

Basic Leave Entitlement

The FMLA requires covered employers to provide up to 12 weeks of unpaid, job-protected leave to eligible employees for the following reasons: (1) for incapacity due to pregnancy, prenatal medical care, or child birth; (2) to care for the employee's child after birth, or placement for adoption or foster care; (3) to care for the employee's spouse, son or daughter, or parent, who has a serious health condition; or (4) for a serious health condition that makes the employee unable to perform the employee's job.

Entitlements for Military Service and Military Families

Eligible employees with a spouse, son, daughter, or parent on active duty or called to active duty status in the National Guard or Reserves in support of a contingency operation may use their 12-week leave entitlement to address certain qualifying exigencies. Qualifying exigencies may include addressing issues that arise from (1) short notice of deployment (limited to up to seven days of leave); (2) attending certain military events and related activity; (3) arranging for alternative childcare and school activities; (4) addressing certain financial and legal arrangements; (5) attending certain

counseling sessions; (6) spending time with covered military family members on short-term temporary rest and recuperation leave (limited to up to five days of leave); (7) attending post-deployment reintegration briefings; and (8) any additional activities agreed upon by the employer and employee that arise out of the military member's active duty or call to active duty.

The FMLA also includes a special leave entitlement that permits eligible employees to take up to 26 weeks of leave to care for a covered service member during a single 12-month period. A covered service member is a current member of the Armed Forces, including a member of the National Guard or Reserves, who has a serious injury or illness incurred in the line of duty on active duty that may render the service member medically unfit to perform his or her duties and for which the service member is undergoing medical treatment, recuperation, or therapy; or is in outpatient status; or is on the temporary disability retired list.

Benefits and Protections

During FMLA leave, the Company must maintain any health coverage for the employee under any "group health plan" which the Company had provided prior to leave on the same terms as if the employee had continued to work. Upon return from FMLA leave, generally each such employee will be restored to his or her original or equivalent positions with equivalent pay, benefits, and other employment terms. However, an employee on FMLA leave does not have any greater right to reinstatement or to other benefits and conditions of employment than if the employee had been continuously employed during the FMLA leave period.

Certain highly compensated key employees also may be denied reinstatement when necessary to prevent "substantial and grievous economic injury" to the Company's operations. A "key" employee is an eligible salaried employee who is among the highest-paid ten percent of the Company's employees within 75 miles of the worksite. Employees will be notified of their status as a key employee, when applicable, after they request FMLA leave.

Use of FMLA leave cannot result in the loss of any employment benefit that accrued prior to the start of an employee's leave.

Eligibility Requirements

The FMLA generally defines eligible employees as employees who: (1) have worked for the Company for at least 12 months; (2) have worked for the Company for at least 1,250 hours over the previous 12 months; and (3) work at or report to a worksite which has 50 or more employees or is within 75 miles of Company worksites that taken together have a total of 50 or more employees.

Definition of Serious Health Condition

A serious health condition is an illness, injury, impairment, or physical or mental condition that involves either an overnight stay in a medical care facility, or continuing treatment by a health care provider for a condition that either prevents the employee from performing the functions of the employee's job or prevents the qualified family

member from participating in school, work, or other daily activities.

Subject to certain conditions, the continuing treatment requirement may be met by a period of incapacity of more than three consecutive calendar days combined with at least two visits to a health care provider or one visit and a regimen of continuing treatment, or incapacity due to pregnancy, or incapacity due to a chronic condition. Other conditions may meet the definition of continuing treatment.

Use of Leave

An employee does not need to use all FMLA qualifying leave entitlement in one block. Such leave may be taken intermittently or on a reduced work schedule when medically necessary. Employees must make reasonable efforts to schedule leave for planned medical treatment so as not to unduly disrupt the employer's operations. Leave due to qualifying exigencies also may be taken on an intermittent or reduced work schedule basis.

Substitution of Paid Leave for Unpaid Leave

Employees may choose or employers may require (as our Company does) the use of accrued paid leave while taking FMLA leave. Accordingly, the Company requires employees to use any accrued paid vacation, personal, and sick days during an unpaid FMLA leave taken because of the employee's own serious health condition or the serious health condition of a family member or to care for a seriously ill or injured family member in the military. In addition, the employee must use any accrued paid vacation or personal days (but not sick days) during FMLA leave taken to care for a newborn or newly placed child or for a qualifying exigency arising out of a family member's active duty or call to active duty status in support of a contingency operation. In order to use paid leave for FMLA leave, employees must comply with the Company's normal paid leave procedures.

Employee Responsibilities

Employees must provide 30 days advance notice of the need to take FMLA leave when the need is foreseeable. When 30 days notice is not possible, the employee must provide notice as soon as practicable and generally must comply with the Company's normal call-in procedures. The Company may delay leave to employees who do not provide proper advance notice of the foreseeable need for leave, absent unusual circumstances preventing the notice.

Employees must provide sufficient information for the Company to determine if the leave may qualify for FMLA protection and the anticipated timing and duration of the leave. Sufficient information may include that the employee is unable to perform job functions, the family member is unable to perform daily activities, the need for hospitalization or continuing treatment by a health care provider, or circumstances supporting the need for military family leave. Employees also must inform the Company if the requested leave is for a reason for which FMLA leave was previously taken or certified. Employees also are required to provide a certification and periodic recertification supporting the need for leave. The Company also may require a second, and if necessary, a third opinion (at the Company's expense) and, when the leave is a

result of the employee's own serious health condition, a fitness for duty report to return to work. The Company also may delay or deny approval of leave for lack of proper medical certification.

Company Responsibilities

The Company will inform employees requesting leave whether they are eligible under the FMLA. If they are, the notice will specify any additional information required as well as the employees' rights and responsibilities. If employees are not eligible, the Company will provide a reason for the ineligibility.

The Company will inform employees if leave will be designated as FMLA-protected and the amount of leave counted against the employee's FMLA leave entitlement. If the Company determines that the leave is not FMLA-protected, the Company will notify the employee.

Allowable Use of Deductions from Exempt Employees

Under an exception to the Fair Labor Standards Act ("FLSA") in the FMLA regulations, hourly amounts may be deducted for unpaid leave from the salary of executive, administrative, and professional employees; outside sales representatives; certain highly-skilled computer professionals; and certain highly compensated employees who are exempt from the minimum wage and overtime requirements of the FLSA, without affecting the employee's exempt status. This special exception to the "salary basis" requirements for the FLSA's exemptions extends only to eligible employees' use of FMLA leave.

Employees may not perform work for self-employment or for any other employer during an approved leave of absence, except when the leave is for military or public service or when the Company has approved the employment under its OUTSIDE EMPLOYMENT policy and the employee's reason for FMLA leave does not preclude the outside employment.

Unlawful Acts by Employers

The FMLA makes it unlawful for any employer (1) to interfere with, restrain, or deny the exercise of any right provided under the FMLA; or (2) to discharge or discriminate against any person for opposing any practice made unlawful by the FMLA or for involvement in any proceeding under or relating to the FMLA.

Enforcement

An employee may file a complaint with the U.S. Department of Labor or may bring a private lawsuit against an employer.

The FMLA does not affect any federal or state law prohibiting discrimination or supersede any state or local law or collective bargaining agreement which provides greater family or medical leave rights.

E. EMERGENCY LEAVE

1. Eligibility – Regular full-time employees shall be eligible for Emergency Leave.
2. Types of Usage – Eligible employees may use Emergency Leave in the event of serious illness or death of a member of the immediate family of an employee, immediate family shall be defined as: spouse, employee or spouses of children, parents, brothers or sisters, grandparents, and grandchildren.
3. Amount – Regular full-time employees shall be credited 24 hours on January 1st of each succeeding year and shall be able to take not more than the credited amount during that calendar year.
 - a. Absences due to serious illness or death in excess of credited amounts shall be charged to Vacation or Leave Without Pay. Emergency leave cannot be used as an extension of Sick or Vacation Leave.
4. Individual Leave – Individual employees who desire time off to attend funerals of people who are not relatives as provided by the Personnel Policy Manual, must get permission from their respective supervisor.

F. HOURS OF WORK, WORKDAY AND WORKWEEK

1. Hours of Work – The normal hours of work for Walker County Appraisal District shall be from 8:00 a.m. through 4:30 p.m.
 - a. The normal days of work shall be Monday through Friday except for official holidays.
2. Exceptions – In order to meet the needs of the Walker County Appraisal District certain departments may be required to work a schedule that varies from the normal work schedule of the Walker County Appraisal District or they may be subject to call in case of emergency or special need.
 - a. The need for schedule that vary from the normal schedule shall be determined by each department head, but shall not exceed forty (40) hours of regularly scheduled work per week, except with prior approval.
3. Workday – A workday for Walker County Appraisal District shall be defined as the period beginning at midnight and ending exactly 24 consecutive hours later.
4. Workweek – For purposes of record keeping and compliance with the Fair Labor Standards Act (FLSA), a workweek for Walker County Appraisal District Full-Time employees shall be defined as the period beginning at midnight each Saturday and ending seven consecutive 24 hour periods later (168) hours.

G. MINIMUM WAGE, OVERTIME PAY, OVERTIME LEAVE AND SPECIAL LEAVE

1. FLSA Compliance – In administering its wage and salary program, the minimum standards of Walker County Appraisal District shall be the basic standards set forth in the Fair Labor Standards Act (FLSA) and its amendments as it applies to Walker County Appraisal District.
2. Applicability - This policy shall apply to all employees of Walker County Appraisal District who are not specifically exempt from the provisions of the FLSA.
 - a. The Chief Appraiser shall be responsible, for identifying the positions exempt under the FLSA.
3. Overtime – In calculating “hours worked” for purposes of overtime computation hours worked shall include only hours spent in the service of the Walker County Appraisal District (as defined in the FLSA) and shall exclude all paid leave.
4. Overtime Leave Compensation – A non-exempt employee who works overtime during the workweek shall:
 - a. Have overtime leave accounted for at a rate of one and one-half (1½) hours for each hour worked over forty (40) for regular employees during the workweek unless taken during the same week.
5. Maximum Overtime Leave – The maximum overtime leave accrual for any employee shall be the maximum allowed under the provisions of the FLSA. (240-regular employees)
 - a. When an employee has reach the maximum overtime leave accrual, he/she shall be compensated in wages at a rate of one and one-half (1 ½) times his/her regular rate for any additional overtime hours worked.
6. Use of Overtime Leave – Use of overtime leave shall be subject to approval by the employee’s supervisor.
 - a. Overtime leave may be used as vacation, sick leave, or for any other reason as reason as leave with pay.
 - b. If an individual’s employment terminates before all of his/her earned overtime leave is used, he/she will be paid for all unused time at his/her regular rate on his/her final paycheck.
7. Special Leave Time – Special leave time accrued between actual worked and excess hours worked that qualify for straight time.

H. RETIREMENT PROGRAM

1. All full-time employees are participants in the Walker County Appraisal District Money Purchase Pension Plan and Trust.
2. Monthly contributions are:
 - a. Employee – 7% of compensation (Pre-tax)
 - b. Employer – 7% of compensation
3. The Vesting schedule is as follows:
 - a. For period 9/1/84 thru 2/4/91

Years of Service	Vested Percentage
1 or more	100

- a. Effective 2/5/91

Years of Service	Vested Percentage
Less Than 6	0
6	20
7	40
8	60
9	80
10 or more	100

*WCAD's Retirement Plan is accessible via the Internet. WCAD is charged a record-keeping fee of \$1,000 every quarter. Record-keeping fees are passed on to all participating employees and are deducted from employee contributions quarterly. Each employee's portion is calculated by dividing the \$1,000 fee by the total number of employees participating in the retirement plan. (Example: 15 employees; $\$1,000/15 = \66.67 per employee, each quarter)

Forfeitures not used to restore participants accounts will be allocated at years end in addition to the employer contribution.

Refer to the Retirement Plan Contract page 2, 1.10 COMPENSATION:

Plan definition for the above paragraph: The term compensation means wages and all other compensation in gross income during the Plan Year for which the Employer is required to furnish the Employee a written statement (Form W-2). Of these said wages, contributions shall be 7% by the employee (Pre-Tax) and 7% by the employer. Travel Subsistence is included in the gross income and becomes part of the 7% contribution on the part of the Employer and Employee.

Contributions are made by active employees, if unused sick, vacation, or compensation time are paid to active employees, they should count toward the definition of compensation. This meaning, an active employee receiving this accumulated time on his/her final paycheck would contribute the 7% and the employer would contribute 7%. If a separate check is cut for unused vacation, sick, or compensation time after the participant's last day of employment then there is no contribution by either the Employer or Employee.

The above information was confirmed by The Retirement Plan and Ken Davis, CPA.

I. CIVIL LEAVE

1. Jury Duty

- a. All regular full-time WCAD employees shall receive their normal pay for the period they are called for jury duty which includes both the jury selection process and, if selected, the time the employee actually spends serving on the jury.
- b. An employee receiving pay from WCAD while on jury duty leave is entitled to all fees received as juror for the County.

2. Official Court Attendance (Job Related)

- a. All regular employees subpoenaed or who have a court order to attend court to appear as a witness or to testify in some official capacity shall be entitled to leave with pay for such period as his/her court attendance may require, provided proper documentation is attached to the timesheet.
- b. Any fee paid for such service may be retained by the employee.

3. Private Litigation

- a. If an employee is absent from work to appear in private litigation, the time off shall be charged to vacation leave, comp time or leave without pay.

J. DRESS CODE

1. Office Dress – Have a Professional Appearance

- a. Slacks in good condition with pressed appearance.
- b. Shirts in good condition with pressed appearance and top button buttoned while wearing a tie.
- c. Tie for men while on duty that demands working with the public most of the day.
- d. Shoes or boots in reasonably good condition.
(Polished if finished requires it.)
- e. Hair whether long or short should have trim neat appearance.
(Combed or Styled)
- f. Pant suits, slacks, blouses, sweaters, skirts or combination, which is suitable professional attire. (NO shorts, tacky jeans, revealing apparel or t-shirts with advertising or messages are not suitable for a professional appearance).
- g. IF YOU HAVE A TIE ON WEAR IT RIGHT OR TAKE IT OFF.

h. IF YOU WEAR JEANS, THEY MUST HAVE STARCHED & IRONED APPEARANCE.

i. During Tax Season (Oct. – Jan.) & during ARB Meetings, jeans should only be worn on Fridays.

j. No tennis shoes unless it is for medical reasons or if you will be working in the field.

2. Field Dress – Have a Professional Appearance

a. Slacks or jeans in good condition with pressed appearance.

b. Shirts or blouses in good condition with pressed appearance.

c. Shoes or boots in reasonably good condition and polished if finish requires it.

d. Hair whether long or short should have trim neat appearance.
(Combed or Styled)

**A PROFESSIONAL APPEARANCE WILL GIVE TAXPAYERS THE IMPRESSION THAT A PROFESSIONAL JOB WILL BE DONE.*

K. CONFLICT OF INTEREST

1. Certain functions performed by staff members of the Appraisal District if practiced as a private undertaking along with the function will be considered a conflict of interest and is hereby prohibited.

2. The following functions are considered to be in this classification:

a. Acting as a tax consultant for private enterprise.

b. Fee appraisals for any property in Walker County.

L. REIMBURSEMENT OF EXPENSES FOR SCHOOL & PROFESSIONAL TRIPS

1. Accommodation

a. Reimbursement will be made for reasonably priced room rates without personal expenses such as phone calls, etc. Copy of hotel or motel bill must be submitted.

2. Food

a. The food and lodging rate will be reimbursed at the then prevailing food and lodging rate set by the Internal Revenue Service.

b. Receipts must be submitted for verification.

3. Mileage

- a. The mileage rate will be reimbursed at the then prevailing mileage reimbursement rate set by the Internal Revenue Service for trips extending past a full day.
- b. A full day is considered 24 hours.

**Example*

Leaving the afternoon before a meeting and returning the next afternoon constitutes a 24 hour day.

M. PROFESSIONAL CERTIFICATION

1. RPA, RTA or CTA

- a. Anyone preparing to achieve the **RPA designation** should begin in ample time.
- b. Expenses involved with review courses for Class III exams and Class IV RPA exams will be paid by the office on the same basis as any TAAO, TAAD or IAAO course taken.
- c. Any employee wishing to seek a RTA or CTA certification must have approval by the Chief Appraiser prior to submitting their registration.
- d. Upon approval, expenses incurred while achieving an RTA or CTA certification will be paid by the office on the same basis as any TAAO, TAAD or IAAO course taken.

2. MAINTAINING CERTIFICATION

- a. Upon achieving certification all employees shall keep supervisors informed of CEU's needed and recertification requirements to maintain in good standing with the current licensing board .
- b. All expenses involved in maintaining an **approved** certification will be paid by the office.

N. AT WILL EMPLOYMENT POLICY

1. Section I. All employees of the Walker County Appraisal District are non-contract employees, employed for an indefinite term of service, and are terminable at will, with or without cause. Termination may be, but is not required to be, preceded by a conference with the Chief Appraiser, may be, but is not required to be, preceded by a period of time to be determined by the Chief Appraiser. In which the employee will be given a written statement, detailing areas in which improvements are mandatory and an opportunity to improve performance may be allowed. The determination if improvements have been made is the sole decision of the Appraisal District. Failure to comply will result in immediate termination of the employee. No part of the

personnel policies is intended to create, and should not be construed to create tenure, contract rights, or any expectation of continued employment.

2. Section II. The only things we require for employment, compensation, advancement, and benefits are performance and a good team attitude; however, all the employment at the District is "at will", unless you have a written contract signed by an officer of the District. No one will be denied opportunities or benefits on the basis of age, sex, sexual orientation, color, race, creed, national origin, religious persuasion, marital status, political belief, or disability that does not prohibit performance of essential job functions; nor will anyone receive special treatment for those reasons.
3. Section III. All employees holding positions with the District, which require professional registration or certification, such as appraisers, must maintain such registration or certification during their employment. Failure to do so will result in automatic termination of employment with the District.

Adopted this the 7th day of December 2004
(Re-adopted this the 16th day of November 2006)

Chairman

ATTEST:

Secretary

O. DRUG-FREE WORKPLACE

1. Policy: The objective of this policy is to develop a drug and alcohol-free workplace, which will help insure a safe and productive workplace. In order to further this objective, the following rules regarding alcohol and illegal drugs in the workplace have been established.
 - a. The unlawful manufacture, distribution, dispensing possession or use of a controlled substance on district premises or while representing the district off-premises is prohibited.
 - b. Being under the influence of alcohol or other drugs on district premises or while representing the district off-premises is prohibited. The unauthorized use or possession of alcoholic beverages and abuse of prescription drugs or over-the-counter drugs on district premises or while representing the district off-premises is prohibited.
 - c. Employees who violate the substance abuse policy are subject to appropriate disciplinary action up to an including termination.

- d. The district shall implement a comprehensive drug and alcohol abuse education program. As part of that program, information will be provided on the availability of employee assistance program services.
 - e. Alcoholism and other drug addiction are recognized as diseases responsive to proper treatment. Employee assistance services will be made available to assist employees.
 - f. The policy applies to all employees regardless of rank of position within district.
2. Penalties for violation of policy: Any employee convicted of a criminal drug statute infraction occurring in the workplace shall notify the district in writing no later than five days after such conviction. The district will take one of the following actions within thirty (30) days of receiving notice with respect to the convicted employee.
- a. Take appropriate disciplinary action against such employee, up to and including job termination.
 - b. Require such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purpose by the appropriate governmental agency.

P. EMPLOYEE PROGRAMS

1. Employee Assistance Program (EAP)

- a. The district will provide employees and their families with confidential, professional assessment and referral for assistance in resolving or accessing treatment for addiction to, dependence on, or problems with alcohol, drugs, and other personal problems adversely affecting their job performance. Confidential assessment and referral services will be provided without cost to the employee or family member. The cost of treatment, counseling or rehabilitation resulting from EAP referral will be the responsibility of the employee.
- b. When documented job impairment has been observed and identified, a supervisor may recommend participation in the EAP. Any action taken by the supervisor, however, will be based on job performance.
- c. Supervisor referrals to the EAP will include employee's release of information consent form to be returned to the company supervisor by the EAP. Refusal to participate in, or failure to complete the EAP- directed program will be documented. Should job performance not improve after a reasonable amount of time, the employee is subject to progressive corrective action up to and including termination of employment.

- d. Self-referral by employees or family members is strongly encouraged. The earlier a problem is addressed, the easier it is to deal with and the higher the success rate. While self-referral itself, does not preclude district's use of corrective actions, participation in an EAP-directed program may enable the supervisor to allow time for completion of such program before initiating or determining additional corrective actions.
- e. EAP-related activities, such as referral appointments, will be treated on the same basis as other personal business or health matters with regards to use of sick or comp leave. Sick leave may be taken as needed, while comp time must be pre-approved.

2. Drug-Free Awareness Program

- a. The district will assist in the referral of an agency for a drug-free awareness program for employees in order to educate them about the dangers of drug abuse in the workplace. The agency will provide employees with literature and audio-visual materials to warn about the dangers of drug abuse. It will provide each employee a copy of the district's drug-free workplace policy as well as penalties for violating said policy.
- b. The district will also provide each employee with information regarding the employee assistance program available to employees.

Employee Signature/Date

Witness Signature/Date

Adopted this the 7th day of December of 2004.

Chairman, Board of Directors

ATTEST:

Secretary, Board of Directors

Q. EMPLOYEE'S PERSONNEL FILES

1. Only those who have a job-related "need-to-know" basis should access an employee's personnel file. The following general principles apply:
 - a. All information relating to an employee's personal characteristics or family matters is private and confidential.
 - b. Information relating to an employee should be released only on a need-to-know basis, or if a law requires the release of the information.
 - c. All information requests concerning employees should go through a central information release person or office.

*In order to reduce the chance of confidential information getting out to people who do not need to know it, most employment law attorneys recommend keeping different types of personnel information in different types of files.

2. Separation of files:

- a. **GENERAL PERSONNEL FILE** – job application, offer letter, performance evaluations, letters or commendation and so on;
- b. **MEDICAL FILE** – (including workers' compensation and FMLA documentation –this is the only type of record that absolutely must be kept in a separate file apart from the regular personnel files – that is because the Americans with Disabilities Act requires that any medical records pertaining to employees be kept in separate confidential medical files. This also includes that anytime an employee claims the need to miss work due to a medical condition, the employer has the right to require documentation of the condition of the medical visit – remember, due to the ADA, such documentation should be kept in separate, confidential medical file for the employee, not in the regular personnel file. The employer must decide whether documentation will be required for any medical absence, or just for those lasting over a certain number of days;
- c. **I-9 RECORDS** – keep these in a separate I-9 file because it will make it easier to defend against a nation origin or citizenship discrimination claim if you can show that such information is available only to those with a need to know (in other words, those who might have made an adverse job decision were not aware of the person's national origin or citizenship status) – also, if your I-9 records are ever audited, it would be better if the auditor only saw I-9 records, instead of all kinds of other records mixed in that might give rise to reports to other governmental agencies. I-9 is completed only for employees, not applicants. It is a good idea to photocopy the documents shown by the employee in case of a later audit and these records must be kept for 3 years;

- d. **SAFETY RECORDS** – should be kept separate, as you would only want an OSHA auditor to see only OSHA-related records in an OSHA audit. This safety record file might also contain documentation relating to an employee's participation or involvement in an OSHA claim or investigation. By limiting access to this file it will make it easier to keep the information from influencing possible adverse decisions against the employee that in turn could result in retaliation claims under OSHA;
- e. **GRIEVANCE AND INVESTIGATION RECORDS** – maintain a separate file for these records because they often contain embarrassing, confidential, or extremely private information about employees that could give rise to a defamation or invasion of privacy lawsuit if such facts were known and discussed by others within the company.

***Making it known that investigation records will not be divulged may make it easier to persuade reluctant witnesses to give frank and honest answers in an investigation.*

- 3. New Hire Reports: All newly-hired employees must supply the following information on this report within 20 days of the first day on the job:
 - a. Federal employer identification number;
 - b. Employee name;
 - c. Employer address;
 - d. Employee Social Security Number;
 - e. Employee name; and
 - f. Employee address

****TEXAS LAW DOES NOT REQUIRE AN EMPLOYER TO ALLOW AN EMPLOYEE TO ACCESS HIS OR HER PERSONNEL FILE – HOWEVER, A SUPERVISED ACCESS AND COPYING OF CONTENTS AT THE EMPLOYEE'S COST MAY BE ALLOWED.**

R. POLICIES ON EQUAL EMPLOYMENT OPPORTUNITY

Equal Employment Opportunity is THE LAW.

Private Employment, State and Local Governments, Educational Institutions

Applicants to and employees of most private employers, state and local governments, educational institutions, employment agencies and labor organizations are protected under the following Federal laws:

RACE, COLOR, RELIGION, SEX, NATIONAL ORIGIN

Title VII of the Civil Rights Act of 1964, as amended, prohibits discrimination in hiring, promotion, discharge, pay, fringe benefits, job training, classification, referral, and other aspects of employment, on the basis of race, color, religion, sex or national origin.

DISABILITY

The Americans with Disabilities Act of 1990, as amended, protects qualified applicants and employees with disabilities from discrimination in hiring, promotion, discharge, pay, job training, fringe benefits, classification, referral, and other aspects of employment on the basis of disability. The law also requires that covered entities provide qualified applicants and employees with disabilities with reasonable accommodations that do not impose undue hardship.

AGE

The Age Discrimination in Employment Act of 1967, as amended, protects applicants and employees 40 years of age or older from discrimination on the basis of age in hiring, promotion, discharge, compensation, terms, conditions or privileges of employment.

SEX (WAGES)

In addition to sex discrimination prohibited by Title VII of the Civil Rights Act of 1964, as amended (see above), the Equal Pay Act of 1963, as amended prohibits sex discrimination in payment of wages to women and men performing substantially equal work in the same establishment. Retaliation against a person who files a charge of discrimination, participates in an investigation, or opposes an unlawful employment practice is prohibited by all of these Federal laws. If you believe that you have been discriminated against under any of the above laws, you should contact immediately:

The U.S. Equal Employment Opportunity Commission (EEOC)
1801 L Street, N. W.

Washington, D.C. 20507 or an EEOC field office by calling (800) 669-4000

For individuals with hearing impairments, EEOC'S toll free TDD number is (800) 669-6820

S. HARASSMENT

1. Sexual Harassment

a. Statement of Purpose

1. All employees have the right to work in an environment free from all forms of discrimination and conduct which can be considered harassing, coercive, or disruptive, including sexual harassment.
2. Sexual harassment, besides being prohibited by federal law (Section 39.02 of the Texas Penal Code makes it a Class A misdemeanor for a public employee to engage in sexual harassment), is a form of misconduct that undermines the integrity of the employment relationship. No employee should be subject to unsolicited and unwelcome sexual overtones or conduct, either verbal or physical. Sexual harassment does not refer to behavior which is not welcome, which is personally offensive, which debilitates morale, and which therefore, interferes with work effectiveness.

b. Management Responsibility

1. Sexual harassment is specifically prohibited as unlawful and against WCAD policy, whether committed by supervisory or non-supervisory personnel. Elected officials, department heads, and others in management positions are responsible for taking action against acts of sexual harassment by non-supervisory personnel or others.

c. Definition

1. Sexual Harassment includes:
2. Quid Pro Quo Harassment. Unwelcome sexual advances by a supervisor or manager who has the authority to affect the working conditions of the employee.
3. Hostile Environment Harassment: Actions of managers, supervisors, or co-workers, or third parties (customers, sales representatives, sub-contractors, repair workers, or independent contractors) which includes but is not limited to:

*Unwelcome sexual flirtations, advances, or propositions.

*Verbal abuse of a sexual nature, including offensive jokes.

*Graphic verbal comments about an individual's body.

*Sexually degrading words used to describe an individual.

*The display in the workplace of sexually suggestive objects or pictures.

d. Reporting

1. Any employee who believes that he/she has been the subject of sexual harassment should report the alleged act immediately to his/her supervisor.
2. All reports will be promptly investigated in as confidential a manner as possible, and the employee making the good faith report will not be the subject of any sort of retaliation. If an employee is not satisfied with the action taken, or if the complaint is against the supervisor, the employee should bring the complaint to the attention of the Chief Appraiser.

e. Violation of Policy

1. Any employee who engages in sexual harassment is subject to discipline, up to and including termination.
2. Racial Harassment
 - a. Harassment on the basis of Race and/or color violates Title VII. Ethnic slurs, racial "jokes", offensive or derogatory comments, or other verbal or physical conduct based on an individual's race/color constitutes unlawful harassment if the conduct creates an intimidating, hostile, or offensive working environment, or interferes with the individual's work performance.

T. WORKERS' COMPENSATION

1. All Walker County Appraisal District employees are covered by the Texas Workers' Compensation Act and will receive all benefits prescribed by law.
2. Premiums covering all full -time employees are paid by Walker County Appraisal District and are based on gross wages paid.
3. Any employee that suffers an on the job injury or job related illness shall notify his/her supervisor as soon as is reasonably possible and will fill out the appropriate reporting forms (24 hours). Claim forms may be obtained in the Finance Director's Office.
4. Failure to report job related injuries or illness in a timely manner may affect an employee's eligibility to receive workers' compensation benefits or may delay benefits payments.
5. Any employee who has been receiving workers' compensation benefits shall be required to provide a release from the attending physician before being allowed to return to work.

6. The Workers' Compensation check from the Insurance Company will be paid directly to the employee and becomes the total pay for the period.
7. Health Insurance for the employee will be funded by Walker County Appraisal District for six (6) months from the date of the accident.
8. No vacation time will be accrued while on workers' compensation.
9. No sick leave will be accrued while on workers' compensation.
10. An employee wishing to maintain any department medical or life insurance may do so by paying the full premium, on or before the date on which it is due, for the period of disability. Health and Dental would have to roll to COBRA when the employee's coverage ends.
11. Retirement cannot be withdrawn, unless employee terminates.

U. ERRORS IN PAY

The District intends to fully comply with all obligations regarding fair wages, minimum wage, overtime, and other laws and regulations regarding payment to its employees. Specifically, it is the intent of the District to comply with the Fair Labor Standards Act and the regulations governing the same. If you believe that there is an error in your pay, either by virtue of an incorrect pay rate, incorrect hours, improper docking, or failure to pay overtime, the District wants you to immediately bring such matters to its attention. You should feel free to contact your immediate supervisor with regard to such errors. Alternatively, you are welcomed and encouraged to bring such matters to the attention of (Human Resources, the Payroll Department), which is always available for your use to report these matters, as well. Once the District has had an opportunity to review your report, appropriate adjustments will be made and any adjustments that result in an increase in pay will be made in the employee's next regular pay.

V. POLITICAL ACTIVITY

Employees of Walker County Appraisal District shall have the right to support candidates of their choice and to engage in political activity during their personal time. No support of a candidate is allowed during business hours at Walker County Appraisal District.

III

MISCELLANEOUS INFORMATION

JURISDICTION EXEMPTION

<u>CODE & JURISDICTION</u>	<u>EXEMPTION AMOUNT</u>
HC - CITY OF HUNTSVILLE	(Freeze '05) \$12,000 OPTIONAL OVER 65 YEARS OLD \$ 5,000 - 12,000 DISABLED VETERAN (Freeze '05) \$10,000 DISABLED PERSON
RC - CITY OF RIVERSIDE	\$12,000 OPTIONAL OVER 65 YEARS OLD OR DISABLED PERSON \$ 5,000 - 12,000 DISABLED VETERAN
HI - HUNTSVILLE I.S.D.	\$15,000 RESIDENTIAL HOMESTEAD (Freeze '04) \$10,000 MANDATED OVER 65 YEARS OLD (If had in '03) OR DISABLED PERSON \$ 6,000 OPTIONAL OVER 65 YEARS OLD \$ 5,000 - 12,000 DISABLED VETERAN
NI - NEW WAVERLY I.S.D.	\$15,000 RESIDENTIAL HOMESTEAD (Freeze '05) \$10,000 MANDATED OVER 65 YEARS OLD OR DISABLED PERSON NO OPTIONAL OVER 65 YEARS OLD \$ 5,000 - 12,000 DISABLED PERSON
RI - RICHARDS I.S.D.	\$15,000 RESIDENTIAL HOMESTEAD (Freeze '05) \$10,000 MANDATED OVER 65 YEAR OLD OR DISABLED PERSON NO OPTIONAL OVER 65 YEAR OLD \$ 5,000 - 12,000 DISABLED VETERAN
WH - HOSPITAL DISTRICT	\$12,000 OPTIONAL 65 YEARS OLD \$ 5,000 - 12,000 DISABLED VETERAN (No Freeze) \$10,000 DISABLED PERSON
WC - WALKER COUNTY	\$12,000 OPTIONAL OVER 65 YEARS OLD \$ 5,000 - 12,000 DISABLED VETERAN (Freeze '05) \$10,000 DISABLED PERSON
NC - CITY OF NEW WAVERLY	\$12,000 OPTIONAL OVER 65 YEARS OLD \$ 5,000 - 12,000 DISABLED VETERAN (Freeze '05) \$10,000 DISABLED PERSON

VETERAN EXEMPTIONS:

1. 10% TO 29%.....	\$5,000 EXEMPTION
2. 30% TO 49%.....	\$7,500 EXEMPTION
3. 50% TO 69%.....	\$10,000 EXEMPTION
4. 70% OR MORE.....	\$12,000 EXEMPTION
5. 10% OR MORE & OVER 65.....	\$12,000 EXEMPTION
6. LOSS OF LIMBS, BLINDNESS, OR PARAPLEGIA	\$12,000 EXEMPTION
7. SURVIVOR OF VETERAN.....	\$5,000 EXEMPTION

JURISDICTION CODES

<u>OLD CODE</u>	<u>NEW CODE</u>	<u>JURISDICTION</u>
A	HC	CITY OF HUNTSVILLE
B	RC	CITY OF RIVERSIDE
C	EL	ELKINS LAKE M.U.D.
D	HI	HUNTSVILLE I.S.D.
E	NI	NEW WAVERLY I.S.D.
F	RI	RICHARDS I.S.D.
H	WH	WALKER CO HOSP DIST
J	WC	WALKER COUNTY
K	NC	CITY OF NEW WAVERLY
N/A	FA	WALKER CO ESD 1
N/A	FB	WALKER CO ESD 2

DISTRICT SHORT NAMES

<u>CODE</u>	<u>JURISDICTION</u>
HC	HUNTS CITY
RC	RIVER CITY
EL	ELKINS MUD
HI	HUNT ISD
NI	NEW WA ISD
RI	RICH ISD
WH	HOSP DIS
WC	WALK CO
NC	NEW WA CTY
HE	COUNTY EDUCATION DISTRICT
NE	COUNTY EDUCATION DISTRICT
FA	WALKER CO ESD 1
FB	WALKER CO ESD 2

D. PROCEDURE FOR CORRECTING CHECKS

1. **DO NOT MAKE CHANGES TO A CUSTOMER'S CHECK UNLESS PRIOR APPROVAL BY THE CUSTOMER IS GRANTED!**
2. You must contact the customer **BEFORE** any changes are made to a check.
3. Must speak to a person on the checking account for permission to make any change. (Leaving a message stating a change is being made is NOT acceptable.)
4. Document the person's name you spoke with as well as the date & time of the call.
5. Make a copy of the check **BEFORE AND AFTER** any changes are made.
6. Give the copies to the collections Director who will keep them on file.

E. TAX COLLECTION

1. General Policies on Tax Collection
 - a. Tax payments received by the District on behalf of the jurisdiction shall be deposited to jurisdiction's account or accounts on a daily basis or as issued to the jurisdiction on the same day or as thereafter as possible.
 - b. Reporting procedures include monthly and year-to-day collection data sent to jurisdiction on a monthly basis. A computer print out of all changes and tax roll corrections will be forwarded upon request to jurisdiction on a weekly or monthly basis depending on the number of changes involved. A quarterly delinquent report regarding, tax suits, bankruptcies, contracts, etc., will be provided upon request.
 - c. Refunds, resulting from decreased tax liability after payment was tendered, or for erroneous or overpayment of taxes, must follow the same application procedure and then processed by the district.
 - d. An annual audit by a certified public accountant will be performed on the District's tax collections and expenditures.

F. GENERAL POLICIES ON DELINQUENT TAX COLLECTION

1. Delinquent statements will be sent on all accounts for all jurisdictions in March, May, July, and November. Additional dates for mailing of all accounts or specific accounts will be done on an as needed basis.
2. Partial payments will be accepted for any account at any time. The pro-rata share of penalty, interest, attorney fees, and principle will be posted to date. This information is reported in each appropriate category on the monthly and year to date report. The balance continues to accrue state mandated penalty, interest and attorney fees.
3. Contracts for payment of delinquent tax will be entered into on behalf of all participating jurisdictions as provided in Sec. 33.02 of the Texas Property Tax Code.

***Tax payers that fail to meet the terms of their contract will be given ten days notice to respond or the account will be turned over immediately to the attorney for suit.*

4. Tax suits will be filed on all accounts as they become four years delinquent. This policy applies to all accounts that have no legal reason that prevents it. Accounts that are delinquent one, two, or three years will be considered for possible suit based on individual circumstances.

IV

**GENERAL POLICIES
OF
WALKER COUNTY
APPRAISAL
DISTRICT**

IV. GENERAL POLICIES OF WALKER COUNTY APPRAISAL DISTRICT BOARD OF DIRECTORS

A. HISTORY AND OPERATIONS

1. The Property Tax Code was enacted by the 66th Legislature in 1979 as a tax reform measure. The goal was to ensure that property taxation be equal and uniform as mandated by the constitution and that all taxpayers be treated fairly.
2. As a part of the code, a central appraisal district was established in each of the 254 counties of Texas. The function of the district is to appraise all taxable property and provide values to each taxing unit in the appraisal district. In addition, the code included the following:
 - a. Provide a single board of equalization called an appraisal review board to hear taxpayer protests
 - b. Provide one office to file all renditions and exemptions
 - c. Permitted one time applications for exemptions that had previously been required annually
 - d. Provide for the first time a method for taxpayers to limit tax increases through an initiative and referendum process
3. Overall, the code has established a system to improve local tax administration and achieve greater equity in property valuation.
4. The board of directors is the governing body of the appraisal district and is responsible for setting policies and procedures used in the district's operation.
5. The Walker County Appraisal District was established in early 1980, at which time the jurisdictions in their foresight, selected nonpolitical members to the board. The board of directors are elected by the voting jurisdictions (county, school districts and cities) for two-year terms and elected based on a state mandated voting formula using the prior year's tax revenue of the voting jurisdictions.
6. The primary responsibilities of the board of directors are:
 - a. Establish the appraisal office for the appraisal district
 - b. Adopt the annual operating budget
 - c. Contract for necessary services
 - d. Appoint the appraisal review board members
 - e. Set general policies regarding the district's operation
 - f. Hire the chief appraiser

7. In January 1980, a contract was entered into between the Walker County Appraisal District and the Huntsville I.S.D. to use the H.I.S.D. tax office to perform the duties of the appraisal office of the Walker County Appraisal District. The purpose for this was to promote governmental efficiency by eliminating the costs of establishing a new appraisal office at that time. As the need for additional space became apparent, especially with the plan to purchase an in-house computer system, other possible locations were investigated. The appraisal district moved in August of 1984, to the leased facility in which it is presently located.
8. The district later terminated its contract with H.I.S.D. for the appraisal district to operate under the H.I.S.D. tax office. In September of 1986, the district became completely separated from H.I.S.D. and all operations are performed solely as the appraisal district.
9. In addition to performing appraisal duties for all jurisdictions, the district currently is collecting for ten taxing units on a consolidation basis. Charges for contracted collection services are calculated by the percentage of each jurisdiction to the total tax levies similar to the method used to finance the appraisal district budget.

B. BOARD POLICIES, FUNCTIONS AND PUBLIC COMPLAINTS

1. The Texas Legislature enacted the Tax Code in 1979 and for the first time created, countywide appraisal of property for ad-valorem taxation. This function was assigned to appraisal districts pursuant to Chapter 6 of the Code.
2. Governance of the districts was given to a board of directors. The members may not receive compensation for service on the board, but are entitled reimbursement for actual and necessary expenses. Specific responsibilities of the board of directors are:
 - a. Appointing the chief appraiser
 - b. Contracting with other appraisal offices, taxing units, or private firms to perform appraisal functions,
 - c. Adopting annual budgets for the operation of the appraisal office,
 - d. Determining a method of financing the annual budgets based on cost allocation among taxing units,
 - e. Purchasing or leasing real property, as well as constructing improvements, to establish the appraisal office,

- f. Ensuring preparation of annual audits by certified public accountants,
 - g. Selecting a financial institution to deposit funds through bid solicitation,
 - h. Entering contracts for appraisal functions, and for all expenditures in excess of \$15,000 complying with the competitive bidding requirements established by law,
 - i. Being a necessary party to lawsuits brought by property owners concerning appraisals;
 - j. Approving the appointment of the agricultural advisory board,
 - k. Appointing the members of the appraisal review board and increasing the size of said board's membership when necessary and
 - l. Administering the district office in any other manner required by law.
3. The board of directors has no responsibility for setting tax rates, appraising property, adjusting appraisals, granting or denying exemptions, or any other matter directly affecting the value of property.
 4. If any member of the public wishes to file a complaint with the board of directors concerning the operation of the appraisal office or any other function over which the board has responsibility, he or she may do so. Written correspondence to the chairman of the board outlining the complaint should be delivered to the chief appraiser of the district at the appraisal district office.
 5. The chief appraiser will transmit copies of all such correspondence to members of the board of directors. The issues raised in such complaints or commentary will be discussed by the board at the next scheduled public meeting, and public testimony will be invited.
 6. Pursuant to Section 6.04 (g), Texas Tax Code, the board of directors shall notify the parties to the complaint concerning its status on a quarterly basis until final disposition of the matter, unless notice would jeopardize an undercover investigation.
 7. Pursuant to Section 6.04, of the Property Tax Code all meetings will be subject to the provisions stated in 6252-17 VTCS regarding open meetings, posting, executive sessions, etc.
 8. Pursuant to Art 6252-17a Public Records Act is complied with except for confidential information as stated in Section 22.27 of the Property Tax Code.

C. PUBLIC ACCESS POLICIES FOR MEETING OF APPRAISAL DISTRICT BOARD OF DIRECTORS

Pursuant to Section 6.04(d), Texas Tax Code, a reasonable period of time at the end of each meeting of the appraisal district board of directors shall be provided for public comments on appraisal district and appraisal review board policies and procedures. The period of time shall be determined at the discretion of the chairman of the board of directors at each meeting.

Pursuant to Section 6.04(e), Texas Tax Code, the following policies are adopted to provide public access to the board of directors for purposes of testimony at public meeting concerning appraisal district and appraisal review board policies and procedures, as well as any matter over which the board of directors has responsibility:

1. Any non-English speaking person, deaf person, or person who has any physical, mental or development disability desiring to appear before the Board must file a written request with the chief appraiser, who will schedule the person to present testimony at the next regularly scheduled board meeting. The request should indicate any special assistance or arrangement required to make the presentation to the board possible.
2. The chief appraiser shall appoint at least one bilingual person or interpreter for the deaf to attend any meeting of the board of directors in which a non-English speaking or deaf person is scheduled to testify. The interpreter shall be paid a per diem amount equal to that paid to the members of the appraisal review board.
3. Meetings of the board of directors for which written notice has been given from persons requiring barrier free access shall be conducted in public building complying with the standards and specifics adopted by the State Purchasing and General Services Commission (P O Box 13047, Capitol Station, Austin, Texas 78711) pursuant to the Elimination of Architectural Barriers Act, Article 7 of Article 60lb, V.T.C.S., **where available**. If no barrier-free public buildings are available in the district, the chief appraiser shall make arrangements for temporary wheelchair ramps to be available, as well as other physical aides for persons with disabilities.

D. WALKER COUNTY APPRAISAL REVIEW BOARD RULES AND PROCEDURES FOR HEARINGS

1. The board will begin hearings in June and will meet until all taxpayer and taxing unit appeals timely filed have been heard.
2. All protests must be written and contain the owner's name and address or the designated agent, description of property under protest and the nature of the protest.

3. Appearance must be in person by owner or agent or by a sworn affidavit delivered prior to the hearing.
4. All property owners are entitled to fifteen (15) days notice of time, date and location of their hearings. A waiver may be signed if property owner agrees to less notice.
5. Along with the appointment notice the taxpayer will receive a copy of the "Rights, Remedies and Responsibilities" and a copy of the board's hearing rules.
6. The property owner or designated agent must take oath before he can be heard. All testimonies by the chief appraiser and other appraisers from the district must be under oath.
7. Hearing procedures to the greatest extent practicable shall be informal. The hearings will be fifteen (15) minutes for each taxpayer unless the Board extends the time for good cause. Each party to a hearing is entitled to offer evidence, examine or cross-examine witnesses or other parties and present argument on matters subject to the hearing.
8. Hearings are open to the public. All meetings will be tape-recorded in order to retain the testimony and be available for review.
9. The appraisal review board may not consider any appraisal district information on a protest not presented during the hearing.
10. The appraisal review board may not communicate with another person concerning any evidence or facts of a protest except during the protest hearing.
11. At the beginning of a hearing, each member must sign an affidavit the member has not violated the communication of a protest. In violation, the member must be excused from all proceedings of the protest.
12. The board shall postpone a hearing if the property owner requests additional time for preparation because the property owner established that the chief appraiser failed to comply with supplying requested information. The board is not required to postpone a hearing more than one time.
13. The board shall determine the decision by the close of each day's hearings. A notice of issuance of order and an order determining the protest, and notice of final order form for notice of appeal will be delivered by certified mail.

E. APPRAISAL AND COLLECTION CALENDAR

- January 1: Assessment date
- Jan 1 to April 15: Rendition period. Extended to, May 15, with written request (mandatory). Additional 15-day extension to May 30, possible with written request from taxpayer, showing good cause. (Effective Jan. 1, 2004)
- Jan 1 to May 1: Applications for all exemptions. Late Ag, Timber & Freeport applications can be made with ten percent (10%) penalty until midnight before the ARB approves the appraisal records - mid July. Late homesteads can be made up to one year from date of delinquency, (Feb. 1).
- March 1: All delinquent statements are printed and mailed.
- May 1: All delinquent statements are printed. Current year delinquent statements have note for attorney fees added July 1 and are printed and mailed.
- May 8: All appraisal work completed by appraisers and on the computer.
- May 9: All work completed and estimated rates calculated for notices.
- May 12: Print appraisal notices.
- May 15: Appraisal notices must be in mail, estimate of values sent to jurisdictions and appraisal records are submitted to the ARB, or as soon thereafter as possible.
- June 2: Protest deadline for taxpayers not due an appraisal notice.
- June 16: Notice of Protest deadline for taxpayers receiving notices or 30 days after mailing notices.
- July 1: All delinquent statements are printed with delinquent tax attorney fee added to current year delinquent properties.
- July 21: Deadline for ARB to approve records.
- July 25: Deadline to certify rolls to jurisdictions.
- Aug 1:
and: Calculation of effective rate. Publication of effective rate, schedules, fund balances as well as submission of rate to governing bodies.
- Oct 1: Collection period for current year taxes is October until February 1, of next year. Typically, the busiest time is the last week of December and last week of January.
- Nov 3: All delinquent statements are printed and mailed.

V

**POLICY
FOR
COMPUTER USE**

V. POLICY FOR COMPUTER USE

POLICY

It is the policy of WCAD to insure that the computers are running the programs necessary to perform daily functions for WCAD and provide internet access to all employees, whenever possible. It is also necessary that each person on a WCAD computer be assigned a Password by the Computer Department who will then turn in their password to the Chief Appraiser so that any computer can be used in their absence or etc. These Passwords will be put in a locked file cabinet. When a Password is changed the new Password should be given immediately to the Chief Appraiser.

INTERNET USE POLICY

General Principles:

The internet is to be used primarily for WCAD's business purposes, but limited personal use is permitted as long as it doesn't interrupt the performance of the employee's duties and responsibilities.

All WCAD users connected to the network have a responsibility to conserve resources. As such, the user must not deliberately perform acts that waste computer resources. These acts include, but are not limited to, sending mass mailings or chain letters, spending excessive amounts of time on the internet, playing games, engaging in online chat groups, accessing streaming audio and/or video files, or otherwise creating unnecessary loads on network traffic associated with non-business related use of the internet.

Conditions of use:

Users shall **NOT**:

- Use the Internet for any illegal purpose.
- Upload, download or otherwise transmit commercial software or any copyright materials belonging to parties outside of the company or the company itself.
- Visit Internet sites that contain illegal, obscene, sexually oriented, or hateful content that is objectionable and inappropriate for the workplace. Neither shall users send or receive material that is obscene or defamatory nor which is intended to annoy, harass or intimidate another person.
- Disable AntiVirus Download Scan. PCs are configured to automatically scan all material on and offline.
- Users are not allowed to make adjustments to the AntiVirus program.

E-MAIL USE POLICY

POLICY:

It is the policy of WCAD to provide e-mail to all its employees, whenever possible.

GENERAL PRINCIPLES:

- Spending an unreasonable amount of time on Instant Messaging will not be allowed and your subscription will be cancelled or moved to a computer that is not used for WCAD purposes.
- Spending an unreasonable amount of time on Personal E-mail will not be allowed and your subscription will be cancelled or moved to a computer that is not used for WCAD purposes.
- Use e-mail for any illegal purpose.
- Use of the computers to circulate chain letters and pyramid schemes is not permitted. If someone says, "Forward a copy of this to everyone you know on the Internet, " DON"T. Such messages often contain misunderstood or outdated information, or even outright hoaxes. Even when the information is legitimate, chain forwarding is a needlessly expensive way to distribute it.
- Never participate in schemes to deliberately flood a computer with excessive amount of e-mail. "Mail bombing" can incapacitate a whole computer or even a whole network, not just the intended victim.
- Forward virus alerts. Please inform the Computer Department of any alerts or messages you receive containing error or viruses. They will make sure necessary precautions are taken.
- Open an e-mail from an unknown sender
- Make or post indecent remarks, proposals or materials.
- Transmit commercial software or any copyrighted materials belonging to parties outside of the company or the company itself.
- Reveal or Publicize confidential or proprietary information which includes, but is not limited to: financial information, new business and product ideas, marketing strategies and plans, databases and the information contained therein, customer lists, technical product information, computer/network access codes and business relationships.

Downloads and executables Policy

- DO NOT install software or hardware to computers unless approved by the Chief Appraiser and/or the Computer Department.
- **PROHIBITED DOWNLOADS:**

The following downloads are not allowed on company computer.

- **Kazaa** Media Desktop (or similar programs) – Peer-to-peer file sharing applications have come under scrutiny in recent years for their ability to allow users to share copyrighted material and for the network resources that they consume.

- **Imesh** – As with Kazaa Media Desktop, this application is not allowed because it could facilitate users sharing copyrighted files on the company network. Such applications can also contain third-party applications, so called adware or spyware, that collect information about a user's Web surfing habits, change system settings, or place unwanted advertising on the local computer.
- **Morpheus** (all versions) – Use of this P2P file-sharing program is prohibited.
- **WinMX** – Use of this P2P File-sharing program is prohibited.
- **LimeWire** – Use of this P2P file-sharing program is prohibited.
- **Grosser** – Use of this P2P file-sharing program is prohibited.
- **BearShare** – Use of this P2P file-sharing program is prohibited.
- **ZoneAlarm** – While security is an issue that every employee can help manage, WCAD does not allow personal firewalls on company equipment.
- **Games** – Because games provide no benefit to our organization and have a tendency to affect productivity, they are not allowed on company machines.

It is important to know that:

- **Computer viruses are much easier to prevent than to cure.**

Defenses against computer viruses include protection against unauthorized access to computer systems, using only trusted sources for data and programs, and maintaining virus-scanning software.

Most people are familiar with freeware, shareware, cookies, interactive content, and file sharing. What you may not realize is that some of the aforementioned may contain code or components that allow the developers of these application and tools to actually collect and disseminate information about those using them. They can track your surfing habits, abuse your internet connection by sending this data to a third party, profile your shopping preferences, hijack your browser start page or pages, alter important system files, and can do this without your knowledge or permission. The security and privacy implications of these exploits should be quite obvious and undesirable on any system or network!

Also called adware, spyware is any software that covertly gathers user information through the user's Internet connection without his or her knowledge, usually for advertising purposes. Spyware applications are typically bundled as a hidden component of freeware or shareware programs that can be downloaded from the Internet. Once installed, the spyware monitors user activity on the Internet and transmits that information in the background to someone else.

Spyware can also gather information about e-mail address and even passwords and credit card numbers. Spyware is similar to a Trojan horse in that users unwittingly install the product when they install something else. A common way to become a victim of spyware is to download certain peer-to-peer file swapping products that are available.

There are actually three various types of computer viruses: True Viruses, Trojan horses and Worms.

True viruses actually hide themselves, often as macros, within other files, such as spreadsheets or Word documents. (Note: Viruses can actually hide themselves in a variety of mediums: applications, boot sectors, partition sectors, and so forth, but this information is most likely to complex for the average end user). When an infected file is opened from a computer connected to WCAD's network, the virus can spread throughout the network and may do damage by infecting files and/or slowing the speed of that individual computer and computers connected through the network.

A Trojan horse is an actual program file that, once executed, doesn't spread but can damage the computer on which the file was run.

A worm is also a program file that, when executed, can both spread throughout a network and do damage to the computer from which it was run.

Viruses can enter the network in a variety of ways:

- E-mail – By far, most viruses are sent as e-mail attachments. These attachments could be working documents or spreadsheets, or they could be merely viruses disguised as pictures, jokes, etc. These attachments may have been knowingly sent by someone wanting to infect the network or by someone who does not know the attachment contains a virus. However, once some viruses are opened, they automatically e-mail themselves, and the sender may not know his or her computer is infected.
- Disk, CD, Zip disk or other media – Viruses can also spread via various types of storage media. As with e-mail attachments, the virus could hide within a legitimate document or spreadsheet or simply be disguised as another type of file.
- Software downloaded from the Internet – Downloading software via the Internet can also be a source of infection. As with other types of transmissions, the virus could hide within a legitimate document, spreadsheet, or other type of file.
- Instant messaging attachments – although less common than e-mail attachments, more viruses are taking advantage of instant messaging software. These attachments work the same as e-mail viruses, but they are transmitted via instant messaging software. Do not accept any instant messages from unknown users.

Responsibilities of the Computer Department:

The computer department shall be responsible for the administration of access controls to all company computer systems. The department will process additions, deletions, and changes upon request from the end user. (This will be done as time permits and place of priority) When resources are tight, work that is necessary to the Appraisal District's function must take priority over computing that is done to pursue personal interests or self-training on side topics.

VANDALISM PROHIBITED

Any malicious attempt to harm or destroy the Appraisal District's equipment or materials, data or another user of WCAD's system, or any of the agencies or other networks that are connected to the Internet is prohibited. Deliberate attempts to degrade or disrupt system performance shall be viewed as violations of WCAD policy and administrative regulations and, possibly, as criminal activity under applicable state and federal laws. This includes, but is not limited to, the uploading or creating of computer viruses. Vandalism as defined above shall result in the cancellation of system use privileges and shall require restitution for costs associated with system restoration, for hardware, and/or software costs as well as other appropriate consequences.

ILLEGAL ACTIVITIES PROHIBITED

No illegal activities shall be conducted on WCAD's communications system. This includes violations of copyright, slander, libel, obscenity law, and any other Federal, State, or Local Law, rule, ordinance, or regulation.

UNDER NO CIRCUMSTANCES SHOULD ANYONE OTHER THAN AN EMPLOYEE OF WCAD BE ALLOWED TO USE THE COMPUTERS. YOU ARE NOT ALLOWED TO LET ANYONE OTHER THAN AN EMPLOYEE OF WCAD ON YOUR COMPUTER!

CUSTOMERS WANTING TO USE THE COMPUTERS MAY "ONLY" BE ALLOWED TO USE THE COMPUTERS THAT ARE DESIGNATED AS "GUEST" MACHINES.
(LOBBY & MIDDLE TABLE)

VI

**POLICY
FOR
APPLICABILITY**

VI. POLICY ON APPLICABILITY

- A. Application of Policies – The personnel policies shall apply consistently and uniformly to all WCAD employees.
- B. Violation of Policies – Any employee who knowingly and intentionally violates any personnel policy of WCAD shall be subject to disciplinary measures.
- C. Knowledge of Policies – Once the employee has signed the Acknowledgement of Receipt of Employee Policy and Procedure Handbook page, that employee does not have a defense or ignorance of the personnel policies. The employee is charged with reading the handbook and asking questions of their supervisor for anything they do not understand.

VII

NEPOTISM LAWS

NEPOTISM LAWS

Sec. 6.035. Restrictions on Eligibility and Conduct of Board Members and Chief Appraisers and Their Relatives.

- (a) An individual is ineligible to serve on an appraisal district board of directors and is disqualified from employment as chief appraiser if the individual:
 - (1) Is related within the second degree by consanguinity or affinity, as determined under Chapter 573, Government Code, to an individual who is engaged in the business of appraising property for compensation for use in proceedings under this title or of representing property owners for compensation in proceedings under this title in the appraisal district: or
 - (2) Owns property on which delinquent taxes have been owed to a taxing unit for more than 60 days after the date the individual knew or should have known of the delinquency unless:
 - (A) The delinquent taxes and any penalties and interest are being paid under an installment payment agreement under Section 33.02; or
 - (B) A suit to collect the delinquent taxes is deferred or abated under Section 33.06 or 33.065
- (b) A member of an appraisal district board of directors or a chief appraiser commits an offense if the board member continues to hold office or the chief appraiser remains employed knowing that an individual related within the second degree by consanguinity or affinity, as determined under Chapter 573, Government Code, to the board member or chief appraiser is engaged in the business of appraising property for compensation for use in proceeding under this title or of representing property owners for compensation in the proceeding under this title in the appraisal district in which the member serves or the chief appraiser is employed. An offense under the subsection is a Class B misdemeanor.
- (c) A chief appraiser commits an 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. An offense under this section is a Class B misdemeanor.
- (d) An appraisal performed by a chief appraiser in a private capacity or by an individual related within the second degree by consanguinity or affinity, as determined Chapter 573, Government Code, to the chief appraiser may not be used as evidence in a protest or challenge under Chapter 41 or an appeal under Chapter 42 concerning property that is taxable in the appraisal district in which the chief appraiser is employed.

ACKNOWLEDGMENT OF RECEIPT
OF
EMPLOYEE POLICY AND PROCEDURE HANDBOOK

The Employee Policy and Procedure Handbook contains important information about Walker County Appraisal District, and I understand that I should consult the Chief Appraiser regarding any questions not answered in the handbook. I have entered into my employment relationship with Walker County Appraisal District voluntarily, and understand that there is no specified length of employment. Accordingly, either Walker County Appraisal District or I can terminate the relationship at will, at any time, with or without cause, and with or without advance notice.

I understand and agree that no person other than the Chief Appraiser may enter into an employment agreement for any specified period of time, or make any agreement contrary to Walker County Appraisal District's stated employment-at-will policy.

Since the information, policies, and benefits described herein are subject to change at any time, I acknowledge that revisions to the handbook may occur, except to Walker County Appraisal District's policy of employment-at-will. All such changes will generally be communicated through official notices, and I understand that revised information may supersede, modify, or eliminate existing policies. Only the Chief Appraiser or the appraisal District's Board of Directors has the ability to adopt any revisions to the policies in this handbook.

Furthermore, I understand that this handbook is neither a contract of employment nor a legally binding agreement. I have had an opportunity to read the handbook, and I understand that I may ask my Supervisor any questions I might have concerning the handbook. I accept the terms of the handbook. I also understand that it is my responsibility to comply with the policies contained in this handbook, and any revisions made to it. I further agree that if I remain with Walker County Appraisal District following any modifications to the handbook, I thereby accept and agree to such changes.

I have received a copy of Walker County Appraisal District's Employee Policy and Procedure Handbook on the date listed below. I understand that I am expected to read the entire handbook. Additionally, I will sign the two copies of this Acknowledgment of Receipt, retain one copy for myself, and return one copy to the Finance Director listed below on the date specified. I understand that this form will be retained in my personnel file.

Signature of Employee

Date

Employee's Name-Printed

Finance Director

Date

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Signature of Employee

Date

Employee's Name-Printed

Finance Director

Date

RECORDS MANAGEMENT POLICY

WHEREAS, Title 6, Subtitle C, Local Government Code (Local Government Records Act) provides that an Appraisal District must establish by ORDER an active and continuing records management program to be administered by a Records Management Officer; and

WHEREAS, the Walker County Appraisal District desires to adopt an ORDER for that purpose and to prescribe policies and procedures consistent with the Local Government Records Act and in the interests of cost-effective and efficient recordkeeping; NOW THEREFORE:

**BE IT ORDAINED BY THE
WALKER COUNTY APPRAISAL DISTRICT**

SECTION 1. DEFINITION OF WALKER COUNTY APPRAISAL DISTRICT RECORDS. All documents, papers, letters, books, maps, photographs, sound or video recordings, microfilm, magnetic tape, electronic media, or 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 Walker County Appraisal District or any of its officers or Walker County Appraisal District employees pursuant to law or in the transaction of public business are hereby declared to be the Walker County Appraisal District records of the Walker County Appraisal District and shall be created, maintained, and disposed of in accordance with the provisions of this ORDER or procedures authorized by it and in no other manner.

SECTION 2. ADDITIONAL DEFINITIONS. (1) "Department head" means the officer who by ordinance, order, or administrative policy is in charge of an office of the Walker County Appraisal District that creates or receives records.¹

(2) "Essential record" means any record of the Walker County Appraisal District necessary to the resumption or continuation of operations of the Walker County Appraisal District in an emergency or disaster, to the re-creation of the legal and financial status of the Walker County Appraisal District, or to the protection and fulfillment of obligations to the people of the state.

(3) "Permanent record" means any record of the Walker County Appraisal District for which the retention period on a records control schedule is given as permanent.

(4) "Records control schedule" means a document prepared by or under the authority of the Records Management Officer listing the records maintained by the Walker County Appraisal District, their retention periods, and other records disposition information that the records management program may require.

(5) "Records management" means the application of management techniques to the creation, use, maintenance, retention, preservation, and disposal of records for the purposes of reducing the costs and improving the efficiency of recordkeeping. The term includes the development of records control schedules, the management of filing and information retrieval systems, the protection of essential and permanent records, the economical and space-effective storage of inactive records, control over the creation and distribution of forms, reports, and correspondence, and the management of micrographics and electronic and other records storage systems.

(6) "Records management officer" means the person designated in Section 5 of this ORDER.

(7) "Records management plan" means the plan developed under Section 7 of this ORDER.

(8) "Retention period" means the minimum time that must pass after the creation, recording, or receipt of a record, or the fulfillment of certain actions associated with a record, before it is eligible for destruction.

SECTION 3. WALKER COUNTY APPRAISAL DISTRICT RECORDS DECLARED PUBLIC PROPERTY. All records as defined in Sec. 1 of this ordinance are hereby declared to be the property of the Walker County Appraisal District. No official or employee 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 from files, or use of such records is prohibited.

SECTION 4. POLICY. It is hereby declared to be the policy of the Walker County Appraisal District to provide 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 Texas Local Government Records Act and accepted records management practice.

DESIGNATION OF RECORDS MANAGEMENT OFFICER. The Assistant Chief Appraiser, and the successive holders of said office, shall serve as Records Management Officer for the Walker County Appraisal District. As provided by state law, each successive holder of the office shall file his or her name with the director and librarian of the Texas State Library within thirty days of the initial designation or of taking up the office, as applicable.

SECTION 7. RECORDS MANAGEMENT PLAN TO BE DEVELOPED; APPROVAL OF PLAN; AUTHORITY OF PLAN.⁵ (a) The Records Management Officer and the Records Management Committee shall develop a records management plan for the Walker County Appraisal District for submission. The plan must contain policies and procedures designed to reduce the costs and improve the efficiency of recordkeeping, to adequately protect the essential records, and to properly preserve those records that are of historical value. The plan must be designed to enable the Records Management Officer to carry out his or her duties prescribed by state law and this ORDER effectively.

SECTION 8. DUTIES OF RECORDS MANAGEMENT OFFICER.⁶ In addition to other duties assigned in this ORDER, the Records Management Officer shall: administer the records management program and provide assistance to department heads in its implementation;

SECTION 12. RECORDS CONTROL SCHEDULES TO BE DEVELOPED; APPROVAL; FILING WITH STATE. (a) The Records Management Officer, in cooperation with department heads, shall prepare records control schedules on a department by department basis listing all records created or received by the department and the retention period for each record.⁷ Records control schedules shall also contain such other information regarding the disposition of records as the records management plan may require.⁸

SECTION 13. IMPLEMENTATION OF RECORDS CONTROL SCHEDULES; DESTRUCTION OF RECORDS UNDER SCHEDULE. (a) A records control schedule for a department that has been approved and adopted under Section 7 shall be implemented according to the policies and procedures of the records management plan.

SECTION 14. DESTRUCTION OF UNSCHEDULED RECORDS. A record that has not yet been approved in the same manner as a record destroyed if its destruction has been approved in the same manner as a record destroyed under an approved schedule and the Records Management Officer has submitted to and received back from the director and librarian an approved destruction authorization request.

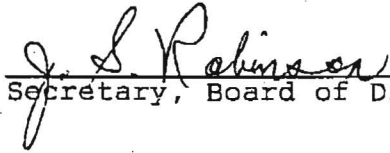
SECTION 15. RECORDS CENTER.¹² A records center, developed pursuant to the plan required by Section 7, shall be under the direct control and supervision of the Records Management Officer, Policies and procedures regulation the operations and use of the records center shall be contained in the records management plan developed under Section 7.

SECTION 16. MICROGRAPHICS.¹³ Unless a micrographics program in a department is specifically exempted by order, all microfilming of records will be centralized and under the direct supervision of the records Management Officer. The records management plan will establish policies and procedures for the microfilming of records, including policies to ensure that all microfilming is done in accordance with standards and procedures for the microfilming of local government records established in rules of the Texas State Library and Archives Commission. The plan will also establish criteria for determining the eligibility of records for microfilming and protocols for ensuring that a microfilming program that is exempted from the centralized operation is, nevertheless, subject to periodic review by the records management officer as to cost-effectiveness, administrative efficiency, and compliance with commission rules.

Adopted this June 18 of 1991


Chairman, Board of Directors

ATTEST:


Secretary, Board of Directors



WALKER CAD SALARY SCHEDULE

Chief Appraiser: Set by Appraisal District Board of Directors

Asst. Chief Appraiser: Base \$45,000 Determined by year of experience and qualifications.

Senior Appraiser: Base to \$40,000 Determined by year of experience and qualifications.

Appraiser I: Base \$25,000 0 - 1 (one) year

Appraiser II: Base \$26,000 2 (two) years

Appraiser III: Base \$29,000 3 (three) - 5 (five) years

RPA: Base \$32,000 5 (five) + years

**** up to \$1,200 for step increase for Passing Level III Exam or specialized areas of training and responsibility as determined by the Chief Appraiser.*

****+up to \$1,500 for step increase for RPA Certification & / or additional areas of specialization where certification is achieved as determined by the Chief Appraiser.*

APPRAISAL / COLLECTIONS / DATA SUPPORT / RECEPTIONIST

Clerk I: Base \$18,600 0 - 4 years experience

Clerk II: Base \$24,000 4 - 6 years experience

Clerk III: Base \$27,000 7 (seven) years experience +

**** up to \$1,200 for specialized areas of training and responsibility as determined by the Chief Appraiser.*

COLLECTIONS SUPPORT

Support I: Base \$18,600 0 - 4 years experience

Support II: Base \$24,000 4 - 6 years experience

Support III: Base \$32,500 7 (seven) years experience +

**** up to \$1,200 for specialized areas of training and responsibility as determined by the Chief Appraiser.*

Finance Director: Base \$40,000 Determined by years of experience and qualifications.

Admin. Assistant: Base to \$30,000 Determined by years of experience and qualifications.

Support III+ Base \$36,000 Determined by years of experience and qualifications.

Clerk III+ Base \$36,000 Determined by years of experience and qualifications.

**** up to \$1,200 for specialized areas of training and responsibility as determined by the Chief Appraiser.*

2005-2009 SALARY STUDY
KLEBERG COUNTY APPRAISAL DISTRICT

- WALKER CAD Annual PARTICIPANT

2005 Salary Year	2005 Car Allowance	2005 Total Salary	% of Change	2006 Salary Year	2006 Car Allowance	2006 Total Salary	% of Change	2007 Salary Year	2007 Car Allowance	2007 Total Salary	% of Change	2008 Salary Year	2008 Car Allowance	2008 Total Salary	% of Change	2009 Salary Year	2009 Car Allowance	2009 Total Salary	CHIEF APPRAISER
\$49,792	\$2,400	\$52,192		\$50,792	\$3,600	\$54,392		\$50,792	\$3,600	\$54,392		\$53,331	\$4,800	\$58,131		\$54,932	\$4,800	\$59,732	Kleberg CAD
\$64,877	\$4,200	\$69,077		\$64,877	\$4,200	\$69,077		\$68,828	\$4,200	\$73,028		\$72,269	\$4,200	\$76,469		\$75,882	\$4,200	\$80,082	Aransas CAD
\$53,000	\$6,000	\$59,000		\$53,000	\$6,000	\$59,000		\$54,590	\$6,000	\$60,590		\$56,230	\$0	\$56,230		\$66,000	\$0	\$66,000	Austin CAD (Collects)
\$51,806	\$0	\$51,806		\$51,806	\$0	\$51,806		\$50,853	\$0	\$50,853		\$50,853	\$0	\$50,853		\$56,000	\$0	\$56,000	Bandera CAD
\$79,720	\$6,000	\$85,720		\$80,920	\$6,000	\$86,920		\$80,920	\$6,000	\$86,920		\$83,350	\$6,000	\$89,350		\$96,000	\$6,000	\$102,000	Brown CAD (Collects)
\$79,000	\$3,600	\$82,600		---	---	---		---	---	---		\$75,000	\$3,600	\$78,600		\$80,000	\$7,200	\$87,200	Calhoun CAD (Collects)
\$59,875	\$0	\$59,875		\$61,000	\$0	\$61,000		\$61,000	\$0	\$61,000		\$62,000	\$0	\$62,000		\$63,200	\$0	\$63,200	Colorado CAD (Collects)
\$75,920	\$0	\$75,920		\$75,400	\$0	\$75,400		\$79,800	\$0	\$79,800		\$87,700	\$0	\$87,700		\$96,470	\$0	\$96,470	Erath CAD
\$48,500	\$0	\$48,500		\$49,955	\$0	\$49,955		\$52,000	\$0	\$52,000		\$52,000	\$0	\$52,000		\$54,000	\$0	\$54,000	Fayette CAD (Collects)
\$72,005	\$5,400	\$77,405		\$56,650	\$5,400	\$62,050		\$56,650	\$5,400	\$62,050		\$60,683	\$5,400	\$66,083		\$70,000	\$5,400	\$75,400	Hockley CAD
\$39,040	\$0	\$39,040		\$39,580	\$0	\$39,580		\$42,080	\$0	\$42,080		\$42,600	\$0	\$42,600		\$45,120	\$0	\$45,120	Jack CAD (Collects)
\$52,092	\$4,680	\$56,772		\$52,092	\$4,680	\$56,772		\$53,655	\$6,600	\$60,255		\$53,655	\$6,600	\$60,255		\$68,767	\$5,429	\$74,196	Jasper CAD (Collects)
\$58,227	\$5,220	\$63,447		\$59,954	\$5,220	\$65,174		\$62,373	\$5,429	\$67,802		\$65,492	\$5,429	\$70,921		\$68,767	\$5,429	\$74,196	Jim Wells CAD (Collects)
\$59,821	\$0	\$59,821		\$65,000	\$0	\$65,000		\$68,315	\$0	\$68,315		\$74,748	\$0	\$74,748		\$78,485	\$0	\$78,485	Kerr CAD
\$45,870	\$0	\$45,870		\$47,250	\$0	\$47,250		\$40,000	\$0	\$40,000		\$45,022	\$0	\$45,022		\$47,522	\$0	\$47,522	Lavaca CAD (Collects)
\$62,270	\$2,400	\$64,670		\$64,449	\$2,400	\$66,849		\$64,449	\$3,000	\$67,449		\$67,049	\$3,000	\$70,049		\$68,389	\$3,000	\$71,389	Maverick CAD
\$53,000	\$5,100	\$58,100		\$56,500	\$5,100	\$61,600		\$65,000	\$5,100	\$70,100		\$84,000	\$7,200	\$91,200		\$89,000	\$7,200	\$96,200	Medina CAD
\$109,054	\$0	\$109,054		\$109,054	\$0	\$109,054		---	---	---		---	---	---		\$122,896	\$0	\$122,896	*Nueces CAD
\$47,000	\$0	\$47,000		\$48,400	\$0	\$48,400		\$65,000	\$2,000	\$67,000		\$65,000	\$2,000	\$67,000		\$68,000	\$2,000	\$70,000	San Jacinto CAD
\$66,968	auto use +\$640	\$67,608		\$57,600	auto use +\$640	\$57,640		\$62,000	auto use +\$640	\$62,640		\$68,200	auto use +\$640	\$68,840		\$68,200	auto use +\$640	\$68,840	San Patricio CAD (Collects)
\$46,150	\$1,200	\$47,350		\$48,460	\$1,200	\$49,660		\$49,910	\$1,200	\$51,110		\$51,410	\$1,200	\$52,610		\$52,950	\$3,600	\$56,550	Shelby CAD
\$67,932	\$0	\$67,932		\$67,932	\$6,600	\$74,532		\$69,291	\$6,600	\$75,891		\$70,677	\$6,600	\$77,277		\$72,091	\$6,600	\$78,691	Walker CAD (Collects)
	Avg	\$61,376	-1.58%	\$57,907	Avg	\$60,403	9.11%	\$60,095	Avg	\$65,904	1.65%	\$64,397	Avg	\$66,990	7.43%	\$69,267	Avg	\$71,966	

*Nueces CAD is not included in the average calculation, only here for comparison

APPRAISAL DISTRICTS WHICH DO NOT COLLECT

2005 Salary Year	2005 Car Allowance	2005 Total Salary	% of Change	2006 Salary Year	2006 Car Allowance	2006 Total Salary	% of Change	2007 Salary Year	2007 Car Allowance	2007 Total Salary	% of Change	2008 Salary Year	2008 Car Allowance	2008 Total Salary	% of Change	2009 Salary Year	2009 Car Allowance	2009 Total Salary	CHIEF APPRAISER
\$49,792	\$2,400	\$52,192		\$50,792	\$3,600	\$54,392		\$50,792	\$3,600	\$54,392		\$53,331	\$4,800	\$58,131		\$54,932	\$4,800	\$59,732	Kleberg CAD
\$64,877	\$4,200	\$69,077		\$64,877	\$4,200	\$69,077		\$68,828	\$4,200	\$73,028		\$72,269	\$4,200	\$76,469		\$75,882	\$4,200	\$80,082	Aransas CAD
\$51,806	\$0	\$51,806		\$51,806	\$0	\$51,806		\$50,853	\$0	\$50,853		\$50,853	\$0	\$50,853		\$56,000	\$0	\$56,000	Bandera CAD
\$75,920	\$0	\$75,920		\$75,400	\$0	\$75,400		\$79,800	\$0	\$79,800		\$87,665	\$0	\$87,665		\$96,470	\$0	\$96,470	Erath CAD
\$72,005	\$5,400	\$77,405		\$56,650	\$5,400	\$62,050		\$56,650	\$5,400	\$62,050		\$60,683	\$5,400	\$66,083		\$70,000	\$5,400	\$75,400	Hockley CAD
\$59,821	\$0	\$59,821		\$65,000	\$0	\$65,000		\$67,665	\$0	\$67,665		\$74,748	\$0	\$74,748		\$78,485	\$0	\$78,485	Kerr CAD
\$62,270	\$2,400	\$64,670		\$64,449	\$2,400	\$66,849		\$64,449	\$3,000	\$67,449		\$67,049	\$3,000	\$70,049		\$68,389	\$3,000	\$71,389	Maverick CAD
\$53,000	\$5,100	\$58,100		\$56,500	\$5,100	\$61,600		\$65,000	\$5,100	\$70,100		\$84,000	\$7,200	\$91,200		\$89,000	\$7,200	\$96,200	Medina CAD
\$109,054	\$0	\$109,054		\$109,054	\$0	\$109,054		---	---	---		---	---	---		\$122,896	\$0	\$122,896	*Nueces CAD
\$47,000	\$0	\$47,000		\$48,400	\$0	\$48,400		\$65,000	\$2,000	\$67,000		\$65,000	\$2,000	\$67,000		\$68,000	\$2,000	\$70,000	San Jacinto CAD
\$46,150	\$1,200	\$47,350		\$48,460	\$1,200	\$49,660		\$49,910	\$1,200	\$51,110		\$51,410	\$1,200	\$52,610		\$52,950	\$3,600	\$56,550	Shelby CAD
\$59,205				\$59,060				\$62,894				\$68,186				\$72,797			
	Avg	\$61,239	-0.24%	\$59,060	Avg	\$61,094	6.81%	\$62,894	Avg	\$65,257	8.41%	\$68,186	Avg	\$70,742	6.90%	\$72,797	Avg	\$75,620	

*Nueces CAD is not included in the average calculation, only here for comparison

2005-2009 SALARY STUDY
KLEBERG COUNTY APPRAISAL DISTRICT

2005 Yr Salary	2005 Car Allowance	2005 Total Salary	% of Change	2006 Yr Salary	2006 Car Allowance	2006 Total Salary	% of Change	2007 Yr Salary	2007 Car Allowance	2007 Total Salary	% of Change	2008 Yr Salary	2008 Car Allowance	2008 Total Salary	% of Change	2009 Yr Salary	2009 Car Allowance	2009 Total Salary	ASSISTANT CHIEF APPR/ APPRAISAL DIRECTOR SENIOR APPRAISER
\$37,179	\$0	\$37,179		\$38,179	\$0	\$38,179		\$38,179	\$0	\$38,179		\$40,088	\$0	\$40,088		\$41,291	\$0	\$41,291	Kleberg CAD
\$39,593	\$4,200	\$43,793		\$39,593	\$4,200	\$43,793		NONE	\$0	NONE		NONE	\$0	NONE		\$42,998	\$0	\$42,998	Aransas CAD
\$46,350	\$0	\$46,350		\$43,260	\$0	\$43,260		\$46,062	\$0	\$46,062		NONE	\$0	NONE		NONE	\$0	NONE	Austin CAD (Collects)
\$28,837	\$0	\$28,837		\$28,837	\$0	\$28,837		\$33,801	\$0	\$33,801		\$36,091	\$0	\$36,091		\$35,321	\$0	\$35,321	Bandera CAD
\$49,030	\$0	\$49,030		\$50,230	\$0	\$50,230		\$50,230	\$0	\$50,230		\$51,740	\$3,600	\$55,340		\$54,000	\$3,600	\$57,600	Brown CAD (Collects)
\$40,700	\$3,600	\$44,300		---	---	---		---	---	---		\$42,500	\$4,800	\$47,300		\$44,000	\$9,000	\$53,000	Calhoun CAD (Collects)
\$47,740	\$0	\$47,740		\$50,170	\$0	\$50,170		\$32,990	\$0	\$32,990		\$38,000	\$0	\$38,000		\$39,520	\$0	\$39,520	Colorado CAD (Collects)
\$37,440	\$0	\$37,440		\$38,000	\$0	\$38,000		\$40,200	\$0	\$40,200		\$44,195	\$0	\$44,195		\$48,620	\$0	\$48,620	Erath CAD
\$34,500	\$0	\$34,500		\$25,391	\$0	\$25,391		\$36,600	\$0	\$36,600		\$36,600	\$0	\$36,600		\$38,200	\$0	\$38,200	Fayette CAD (Collects)
\$48,716	\$0	\$48,716		\$30,900	\$0	\$30,900		\$31,889	\$0	\$31,889		\$42,000	\$0	\$42,000		\$48,000	\$0	\$48,000	Hockley CAD
none	none	none		none	none	none		NONE	\$0	NONE		NONE	\$0	NONE		NONE	\$0	NONE	Jack CAD (Collects)
\$32,916	\$4,200	\$37,116		\$41,138	\$4,200	\$45,338		\$43,208	\$6,000	\$49,208		\$43,208	\$6,000	\$49,208		\$49,208	\$0	\$49,208	Jasper CAD (Collects)
\$43,839	\$0	\$43,839		\$45,154	\$0	\$45,154		\$46,960	\$0	\$46,960		\$49,308	\$0	\$49,308		\$51,773	\$0	\$51,773	Jim Wells CAD (Collects)
\$38,593	\$0	\$38,593		\$41,295	\$0	\$41,295		\$44,640	\$0	\$44,640		\$50,577	\$0	\$50,577		\$53,106	\$0	\$53,106	Kerr CAD
none	none	none		none	none	none		NONE	NONE	NONE		\$36,000	\$0	\$36,000		\$37,100	\$0	\$37,100	Lavaca CAD (Collects)
\$46,488	\$4,800	\$51,288		\$47,782	\$4,800	\$52,582		\$49,225	\$4,200	\$53,425		\$52,202	\$4,200	\$56,402		\$53,768	\$4,200	\$57,968	Maverick CAD
\$37,500	\$0	\$37,500		\$40,000	\$0	\$40,000		\$46,000	\$0	\$46,000		\$49,500	\$3,000	\$52,500		\$51,900	\$3,000	\$54,900	Medina CAD
\$94,536	\$0	\$94,536		\$99,258	\$0	\$99,258										\$83,678	\$0	\$83,678	*Nueces CAD
\$36,000	\$0	\$36,000		\$35,020	\$0	\$35,020						\$38,000	\$2,000	\$40,000		\$39,900	\$2,000	\$41,900	San Jacinto CAD
\$29,798	\$1,200	\$30,998		\$32,744	\$1,200	\$33,944		\$50,000	\$1,200	\$51,200		\$55,000	\$1,200	\$56,200		\$55,000	\$1,200	\$56,200	San Patricio CAD (Collects)
\$37,130	\$0	\$37,130		none	none	none		NONE	NONE	NONE		NONE	NONE	NONE		NONE	\$0	NONE	Shelby CAD
\$51,400	\$0	\$51,400		\$52,400	\$6,000	\$58,400		\$53,450	\$6,000	\$59,450		\$54,519	\$6,000	\$60,519		\$55,609	\$6,000	\$61,609	Walker CAD (Collects)
\$40,365	Avg	\$41,365	0.07%	\$40,120	Avg	\$41,395	7.44%	\$43,233	Avg	\$44,475	5.43%	\$44,965	Avg	\$46,890	3.68%	\$46,801	Avg	\$48,613	

*Nueces CAD is not included in the average calculation, only here for comparison

2005 Yr Salary	2005 Car Allowance	2005 Total Salary	% of Change	2006 Yr Salary	2006 Car Allowance	2006 Total Salary	% of Change	2007 Yr Salary	2007 Car Allowance	2007 Total Salary	% of Change	2008 Yr Salary	2008 Car Allowance	2008 Total Salary	% of Change	2009 Yr Salary	2009 Car Allowance	2009 Total Salary	APPRAISER (High)
\$33,431	\$0	\$33,431		\$34,431	\$0	\$34,431		\$34,431	\$0	\$34,431		\$35,464	\$0	\$35,464		\$36,528	\$0	\$36,528	Kleberg CAD
\$34,995	\$0	\$34,995		\$34,995	\$0	\$34,995		\$39,000	\$4,200	\$43,200		\$40,950	\$4,200	\$45,150		\$42,998	\$4,200	\$47,198	Aransas CAD
\$31,620	\$0	\$31,620		\$32,570	\$0	\$32,570		\$33,220	\$0	\$33,220		\$34,220	\$0	\$34,220		\$36,000	\$0	\$36,000	Austin CAD (Collects)
\$22,737	\$0	\$22,737		\$22,550	\$0	\$22,550		\$25,223	\$0	\$25,223		\$26,932	\$0	\$26,932		\$28,350	\$0	\$28,350	Bandera CAD
\$36,780	\$0	\$36,780		\$36,860	\$0	\$36,860		\$36,860	\$0	\$36,860		\$36,860	\$3,600	\$40,460		\$40,000	\$3,600	\$43,600	Brown CAD (Collects)
\$37,400	\$3,600	\$41,000		--	--	--		--	--	--		\$40,500	\$4,800	\$45,300		\$40,500	\$4,800	\$45,300	Calhoun CAD (Collects)
\$32,030	\$0	\$32,030		\$32,990	\$0	\$32,990		\$30,500	\$0	\$30,500		\$33,000	\$0	\$33,000		\$34,320	\$0	\$34,320	Colorado CAD (Collects)
\$28,600	\$0	\$28,600		\$31,000	\$0	\$31,000		\$35,000	\$0	\$35,000		\$38,295	\$0	\$38,295		\$42,130	\$0	\$42,130	Erath CAD
\$34,000	\$0	\$34,000		\$35,020	\$0	\$35,020		\$36,100	\$0	\$36,100		\$25,000	\$0	\$25,000		\$26,000	\$0	\$26,000	Fayette CAD (Collects)
\$38,786	\$0	\$38,786		\$38,808	\$0	\$38,808		\$38,808	\$0	\$38,808		\$41,571	\$0	\$41,571		\$43,650	\$0	\$43,650	Hockley CAD
\$19,440	\$0	\$19,440		\$19,980	\$0	\$19,980		\$22,480	\$0	\$22,480		\$23,000	\$0	\$23,000		\$25,520	\$0	\$25,520	**Jack CAD (Collects)
\$26,232	\$3,600	\$29,832		\$26,102	\$3,600	\$29,702		\$26,885	\$5,400	\$32,285		\$26,885	\$5,400	\$32,285					Jasper CAD (Collects)
\$38,162	\$0	\$38,162		\$39,303	\$0	\$39,303		\$40,875	\$0	\$40,875		\$42,919	\$0	\$42,919		\$45,065	\$0	\$45,065	Jim Wells CAD (Collects)
\$28,923	\$0	\$28,923		\$30,948	\$0	\$30,948		\$33,145	\$0	\$33,145		\$34,902	\$0	\$34,902		\$36,647	\$0	\$36,647	Kerr CAD
\$30,570	\$0	\$30,570		\$31,230	\$0	\$31,230		\$33,730	\$0	\$33,730		\$25,000	\$0	\$25,000		\$26,500	\$0	\$26,500	Lavaca CAD (Collects)
\$39,821	\$4,800	\$44,621		\$40,874	\$4,800	\$45,674		\$42,100	\$4,200	\$46,300		\$43,363	\$5,400	\$48,763		\$44,664	\$5,400	\$50,064	Maverick CAD
\$28,950	\$0	\$28,950		\$28,950	\$0	\$28,950		\$31,500	\$0	\$31,500		\$38,000	\$7,200	\$45,200		\$41,000	\$7,200	\$48,200	Medina CAD
\$44,866	\$0	\$44,866		\$44,866	\$0	\$44,866										\$49,525	\$0	\$49,525	Nueces CAD
\$28,000	\$0	\$28,000		\$25,000	\$0	\$25,000						\$27,300	\$3,500	\$30,800		\$37,485	\$6,000	\$43,485	San Jacinto CAD
none	none	none		none	none	none		\$44,000	\$1,200	\$45,200		\$48,400	\$1,200	\$49,600		\$48,400	\$1,200	\$49,600	San Patricio CAD (Collects)
\$24,000	\$0	\$24,000		\$24,720	\$0	\$24,720		\$27,520	\$0	\$27,520		\$30,410	\$0	\$30,410		\$32,350	\$6,000	\$38,350	Shelby CAD
\$41,200	\$0	\$41,200		\$42,500	\$6,000	\$48,500		\$43,775	\$6,000	\$49,775		\$51,088	\$6,000	\$57,088		\$46,441	\$6,000	\$52,441	Walker CAD (Collects)
	Avg	\$32,329	1.18%	\$31,911	Avg	\$32,711	8.99%	\$34,485	Avg	\$35,651	4.33%	\$35,130	Avg	\$37,195	9.15%	\$38,377	Avg	\$40,597	**Mapper/Appraiser

2005-2009 SALARY STUDY
KLEBERG COUNTY APPRAISAL DISTRICT

2005 Yr Salary	2005 Car Allowance	2005 Total Salary	% of Change	2006 Yr Salary	2006 Car Allowance	2006 Total Salary	% of Change	2007 Yr Salary	2007 Car Allowance	2007 Total Salary	% of Change	2008 Yr Salary	2008 Car Allowance	2008 Total Salary	% of Change	2009 Yr Salary	2009 Car Allowance	2009 Total Salary	APPRaiser (Low)
\$30,809	\$0	\$30,809		\$31,809	\$0	\$31,809		\$31,089	\$0	\$31,089		\$32,763	\$0	\$32,763		\$33,746	\$0	\$33,746	Kleberg CAD
\$32,495	\$0	\$32,495		\$32,495	\$0	\$32,495		\$30,000	\$0	\$30,000		\$31,500	\$0	\$31,500		\$33,075	\$0	\$33,075	Aransas CAD
\$27,300	\$0	\$27,300		\$28,020	\$0	\$28,020		\$30,000	\$0	\$30,000		\$33,000	\$0	\$33,000		\$37,000	\$0	\$37,000	Austin CAD (Collects)
\$21,017	\$0	\$21,017		\$20,952	\$0	\$20,952		\$22,878	\$0	\$22,878		\$25,649	\$0	\$25,649		\$25,714	\$0	\$25,714	Bandera CAD
\$26,100	\$0	\$26,100		\$27,670	\$0	\$27,670		\$27,670	\$0	\$27,670		\$32,000	\$3,600	\$35,600		\$31,000	\$3,600	\$34,600	Brown CAD (Collects)
\$29,400	\$3,600	\$33,000		--	--	--		--	--	--		\$38,000	\$4,800	\$42,800		\$38,000	\$9,000	\$47,000	Calhoun CAD (Collects)
\$32,030	\$0	\$32,030		\$28,840	\$0	\$28,840		\$30,500	\$0	\$30,500		\$29,800	\$0	\$29,800		\$30,990	\$0	\$30,990	Colorado CAD (Collects)
\$27,040	\$0	\$27,040		\$27,000	\$0	\$27,000		\$31,500	\$0	\$31,500		\$34,570	\$0	\$34,570		\$38,060	\$0	\$38,060	Erath CAD
\$24,500	\$0	\$24,500		\$25,500	\$0	\$25,500		\$28,000	\$0	\$28,000		\$24,000	\$0	\$24,000		\$26,000	\$0	\$26,000	Fayette CAD (Collects)
\$38,786	\$0	\$38,786		\$38,808	\$0	\$38,808		\$38,808	\$0	\$38,808		\$41,571	\$0	\$41,571		\$43,650	\$0	\$43,650	Hockley CAD
\$19,440	\$0	\$19,440		\$19,980	\$0	\$19,980		\$22,480	\$0	\$22,480		\$23,000	\$0	\$23,000		\$25,520	\$0	\$25,520	**Jack CAD (Collects)
\$17,544	\$3,600	\$21,144		\$22,011	\$3,600	\$25,611		\$26,736	\$5,400	\$32,136		\$26,736	\$5,400	\$32,136					Jasper CAD (Collects)
\$36,553	\$0	\$36,553		\$37,650	\$0	\$37,650		\$39,156	\$0	\$39,156		\$41,114	\$0	\$41,114		\$43,170	\$0	\$43,170	Jim Wells CAD (Collects)
\$23,625	\$0	\$23,625		\$25,043	\$0	\$25,043		\$30,685	\$0	\$30,685		\$32,311	\$0	\$32,311		\$34,023	\$0	\$34,023	Kerr CAD
\$25,000	\$0	\$25,000		\$25,660	\$0	\$25,660		\$25,660	\$0	\$25,660		\$25,000	\$0	\$25,000		\$26,500	\$0	\$26,500	Lavaca CAD (Collects)
\$23,189	\$3,600	\$26,789		\$24,242	\$3,600	\$27,842		\$27,271	\$4,200	\$31,471		\$28,362	\$4,200	\$32,562		\$29,496	\$4,200	\$33,696	Maverick CAD
\$21,500	\$0	\$21,500		\$21,500	\$0	\$21,500		\$24,000	\$0	\$24,000		\$29,500	\$7,200	\$36,700		\$31,000	\$7,200	\$38,200	Medina CAD
\$25,002	\$0	\$25,002		\$27,498	\$0	\$27,498		\$0	\$0	\$0		--	--	--		\$32,926	\$0	\$32,926	Nueces CAD
\$26,000	\$0	\$26,000		\$24,720	\$0	\$24,720		\$0	\$0	\$0		\$26,000	\$3,500	\$29,500		\$29,400	\$6,000	\$35,400	San Jacinto CAD
none	none	none		none	none	none		\$34,100	\$1,200	\$35,300		\$37,500	\$1,200	\$38,700		\$37,500	\$1,200	\$38,700	San Patricio CAD (Collects)
\$24,000	\$0	\$24,000		\$24,720	\$0	\$24,720		\$27,520	\$0	\$27,520		\$30,410	\$0	\$30,410		\$32,350	\$6,000	\$38,350	Shelby CAD
\$29,225	\$0	\$29,225		\$25,000	\$5,400	\$30,400		\$30,500	\$5,400	\$35,900		\$33,990	\$6,000	\$39,990		\$35,010	\$6,000	\$41,010	Walker CAD (Collects)
\$26,565	Avg	\$27,134	0.82%	\$26,656	Avg	\$27,356	10.41%	\$29,304	Avg	\$30,204	9.24%	\$31,201	Avg	\$32,996	6.62%	\$33,019	Avg	\$35,179	**Mapper/Appraiser

2005 Yr Salary	2005 Car Allowance	2005 Total Salary	% of Change	2006 Yr Salary	2006 Car Allowance	2006 Total Salary	% of Change	2007 Yr Salary	2007 Car Allowance	2007 Total Salary	% of Change	2008 Yr Salary	2008 Car Allowance	2008 Total Salary	% of Change	2009 Yr Salary	2009 Car Allowance	2009 Total Salary	APPRaiser 1/SUPERVISOR (entry level)
\$30,809	\$0	\$30,809		\$31,809	\$0	\$31,809		\$26,826	\$0	\$26,826		\$27,631	\$0	\$27,631		\$28,460	\$0	\$28,460	Kleberg CAD
\$32,495	\$0	\$32,495		\$32,495	\$0	\$32,495		\$25,000	\$0	\$25,000		\$31,500	\$0	\$31,500		\$33,075	\$0	\$33,075	Aransas CAD
\$27,300	\$0	\$27,300		\$28,020	\$0	\$28,020		\$27,000	\$0	\$27,000		\$28,000	\$0	\$28,000		\$32,000	\$0	\$32,000	Austin CAD (Collects)
\$21,017	\$0	\$21,017		\$20,952	\$0	\$20,952		\$22,878	\$0	\$22,878		\$24,427	\$0	\$24,427		\$23,323	\$0	\$23,323	Bandera CAD
\$26,100	\$0	\$26,100		\$27,670	\$0	\$27,670		\$27,670	\$0	\$27,670		\$27,670	\$3,600	\$31,270		\$25,200	\$3,600	\$28,800	Brown CAD (Collects)
\$29,400	\$3,600	\$33,000		--	--	--		--	--	--		--	--	--		---	---	---	Calhoun CAD (Collects)
\$32,030	\$0	\$32,030		\$28,840	\$0	\$28,840		\$28,000	\$0	\$28,000		\$29,800	\$0	\$29,800		\$27,000	\$0	\$27,000	Colorado CAD (Collects)
\$27,040	\$0	\$27,040		\$27,000	\$0	\$27,000		\$31,500	\$0	\$31,500		\$28,000	\$0	\$28,000		\$30,800	\$0	\$30,800	Erath CAD
\$24,500	\$0	\$24,500		\$25,500	\$0	\$25,500		\$26,500	\$0	\$26,500		\$22,000	\$0	\$22,000		\$24,500	\$0	\$24,500	Fayette CAD (Collects)
\$38,786	\$0	\$38,786		\$38,808	\$0	\$38,808		\$38,808	\$0	\$38,808		NONE	NONE	NONE		NONE	NONE	NONE	Hockley CAD
\$19,440	\$0	\$19,440		\$19,980	\$0	\$19,980		\$22,480	\$0	\$22,480		\$23,000	\$0	\$23,000		\$25,520	\$0	\$25,520	**Jack CAD (Collects)
\$17,544	\$3,600	\$21,144		\$22,011	\$3,600	\$25,611		\$26,736	\$5,400	\$32,136		\$26,736	\$5,400	\$32,136					Jasper CAD (Collects)
\$36,553	\$0	\$36,553		\$37,650	\$0	\$37,650		\$39,156	\$0	\$39,156		\$41,114	\$0	\$41,114		NONE	NONE	NONE	Jim Wells CAD (Collects)
\$23,625	\$0	\$23,625		\$25,043	\$0	\$25,043		\$27,071	\$0	\$27,071		NONE	\$0	NONE		\$25,000	\$0	\$25,000	Kerr CAD
\$25,000	\$0	\$25,000		\$25,660	\$0	\$25,660		\$24,000	\$0	\$24,000		NONE	\$0	NONE		NONE	NONE	NONE	Lavaca CAD (Collects)
\$23,189	\$3,600	\$26,789		\$24,242	\$3,600	\$27,842		\$20,000	\$4,200	\$24,200		\$21,118	\$4,200	\$25,318		\$22,174	\$4,200	\$26,374	Maverick CAD
\$21,500	\$0	\$21,500		\$21,500	\$0	\$21,500		\$23,500	\$0	\$23,500		\$26,500	\$7,200	\$33,700		\$28,000	\$7,200	\$35,200	Medina CAD
\$25,002	\$0	\$25,002		\$27,498	\$0	\$27,498		\$0	\$0	\$0		--	--	--		\$32,157	\$0	\$32,157	Nueces CAD
\$26,000	\$0	\$26,000		\$24,720	\$0	\$24,720		\$0	\$0	\$0		\$26,000	\$4,000	\$30,000		\$27,300	\$6,000	\$33,300	San Jacinto CAD
none	none	none		none	none	none		\$34,100	\$1,200	\$35,300		\$34,100	\$1,200	\$35,300		NONE	NONE	NONE	San Patricio CAD (Collects)
\$24,000	\$0	\$24,000		\$24,720	\$0	\$24,720		\$27,520	\$0	\$27,520		\$30,410	\$0	\$30,410		\$26,780	\$6,000	\$32,780	Shelby CAD
\$29,225	\$0	\$29,225		\$25,000	\$5,400	\$30,400		\$30,500	\$5,400	\$35,900		\$25,750	\$5,400	\$31,150		\$25,000	\$3,600	\$28,600	Walker CAD (Collects)
\$26,565	Avg	\$27,134	0.82%	\$26,656	Avg	\$27,356	5.32%	\$27,912	Avg	\$28,812	3.50%	\$27,883	Avg	\$29,820	-1.98%	\$27,189	Avg	\$29,229	**Mapper/Appraiser

2004-2009 SALARY STUDY
KLEBERG COUNTY APPRAISAL DISTRICT

2004 Hr Salary	2004 Yr Salary	% of Change	2005 Hr Salary	2005 Yr Salary	% of Change	2006 Hr Salary	2006 Yr Salary	% of Change	2007 Hr Salary	2007 Yr Salary	% of Change	2008 Hr Salary	2008 Yr Salary	% of Change	2009 Hr Salary	2009 Yr Salary	ADMIN. ASSISTANT
\$11.35	\$23,608		\$13.30	\$27,666		\$13.78	\$28,666		\$13.78	\$28,666		\$14.47	\$30,099		\$14.90	\$31,002	Kleberg CAD
none	none		none	none		none	none		none	none		none	none		NONE	NONE	Aransas CAD
\$14.66	\$30,500		\$15.11	\$31,420		\$15.56	\$32,360		\$16.03	\$33,340		\$16.51	\$34,340		\$17.00	\$35,370	Austin CAD (Collects)
none	none		none	none		none	none		none	none		none	none		NONE	NONE	Bandera CAD
\$14.00	\$29,110		\$15.73	\$32,710		\$16.30	\$33,910		\$16.30	\$33,910		\$16.30	\$33,910		\$17.55	\$36,500	Brown CAD (Collects)
none	none		none	none		none	none		none	none		\$14.90	\$31,000		\$16.35	\$34,000	Calhoun CAD (Collects)
none	none		none	none		none	none		none	none		NONE	NONE		NONE	NONE	Colorado CAD (Collects)
\$12.74	\$26,500		\$13.25	\$27,560		\$13.65	\$28,400		none	none		NONE	NONE		NONE	NONE	Erath CAD
\$17.07	\$35,500		\$17.31	\$36,000		\$17.83	\$37,080		\$18.37	\$38,200		\$19.23	\$40,000		\$19.71	\$41,000	Fayette CAD (Collects)
\$12.00	\$24,960		\$12.60	\$26,208		\$12.38	\$25,750		\$12.84	\$26,710		\$15.38	\$32,000		\$16.15	\$33,600	Hockley CAD
\$10.06	\$20,920		\$10.31	\$21,440		\$10.56	\$21,960		\$11.77	\$24,480		\$12.02	\$25,000		\$13.23	\$27,520	Jack CAD (Collects)
\$17.99	\$37,416		\$17.99	\$37,416		\$19.78	\$41,138		\$20.92	\$43,508		\$20.92	\$43,508				Jasper CAD (Collects)
\$16.70	\$34,743		\$17.37	\$36,133		\$17.89	\$37,217		\$18.61	\$38,706		\$19.54	\$40,641		\$20.52	\$42,673	Jim Wells CAD (Collects)
none	none		none	none		none	none		none	none		none	none		NONE	NONE	Kerr CAD
\$9.98	\$20,750		\$10.41	\$21,655		\$10.73	\$22,315		\$11.54	\$24,000		\$12.58	\$26,160		\$12.96	\$26,960	Lavaca CAD (Collects)
\$14.77	\$30,715		\$15.36	\$31,944		\$15.91	\$33,087		\$16.36	\$34,028		\$16.85	\$35,049		\$17.52	\$36,451	Maverick CAD
\$9.62	\$20,000		\$18.03	\$37,500		\$19.23	\$40,000		\$20.67	\$43,000		\$22.12	\$46,000		\$23.32	\$48,500	*Medina CAD (28 Yrs Service)
\$18.80	\$39,104		\$16.23	\$33,758		\$20.31	\$42,245		--	--		--	--		\$23.42	\$48,714	Nueces CAD
\$10.10	\$21,000		\$11.06	\$23,000		\$11.39	\$23,690		--	--		\$13.46	\$28,000		\$14.13	\$29,400	San Jacinto CAD
\$10.04	\$20,888		\$10.34	\$21,515		\$11.08	\$23,048		\$16.06	\$33,400		\$17.66	\$36,740		\$17.66	\$36,740	San Patricio CAD (Collects)
\$9.31	\$19,360		\$10.48	\$21,790		none	none		\$14.61	\$30,390		\$16.04	\$33,360		\$17.01	\$35,390	*Shelby CAD (RPA)
none	none		none	none		none	none		none	none		\$20.41	\$36,462		\$18.65	\$38,792	**Walker CAD (Collects)
Avg	\$26,597	9.11%	Avg	\$29,021	6.01%	Avg	\$30,766	9.34%	Avg	\$33,639	3.48%	Avg	\$34,811	5.64%	Avg	\$36,774	**includes \$3600 car allowanc **includes \$6000 car allowanc

2004 Hr Salary	2004 Yr Salary	% of Change	2005 Hr Salary	2005 Yr Salary	% of Change	2006 Hr Salary	2006 Yr Salary	% of Change	2007 Hr Salary	2007 Yr Salary	% of Change	2008 Hr Salary	2008 Yr Salary	% of Change	2009 Hr Salary	2009 Yr Salary	COMPUTER OPERATOR
\$11.70	\$24,342		\$13.51	\$28,099		\$13.99	\$29,099		\$13.99	\$29,099		\$14.69	\$30,554		\$15.13	\$31,471	Kleberg CAD
none	none		none	none		\$14.42	\$30,000		\$13.25	\$27,560		\$13.65	\$28,390		\$14.06	\$29,242	Austin CAD (Collects)
\$13.16	\$27,371		\$13.49	\$28,055		none	none		none	none		none	none		NONE	NONE	Bandera CAD
\$14.86	\$30,900		\$15.00	\$31,205		\$17.16	\$35,700		\$17.16	\$35,700		\$17.16	\$35,700		\$18.03	\$37,500	Brown CAD (Collects)
\$14.44	\$30,030		\$14.87	\$30,930		\$15.86	\$32,990		\$16.69	\$34,710		\$18.03	\$37,500		\$18.93	\$39,375	Colorado CAD (Collects)
\$10.34	\$21,500		\$10.75	\$22,360		\$11.78	\$24,500		\$15.77	\$32,800		\$17.79	\$37,000		\$19.57	\$40,700	Erath CAD
\$12.02	\$25,000		\$12.50	\$26,000		\$12.88	\$26,780		\$13.29	\$27,650		\$13.94	\$29,000		\$14.42	\$30,000	Fayette CAD (Collects)
\$13.85	\$28,811		\$14.54	\$30,252		\$14.55	\$30,269		\$14.55	\$30,269		\$15.59	\$32,424		\$16.37	\$34,045	Hockley CAD
none	none		none	none		none	none		none	none		NONE	NONE		NONE	NONE	Jack CAD (Collects)
none	none		none	none		none	none		none	none		NONE	NONE				Jasper CAD (Collects)
\$17.64	\$36,691		\$18.35	\$38,159		\$18.90	\$39,303		\$19.65	\$40,875		\$20.63	\$42,919		\$21.67	\$45,065	Jim Wells CAD (Collects)
none	none		none	none		none	none		none	none		none	none		NONE	NONE	Kerr CAD
\$9.13	\$19,000		\$9.13	\$19,000		\$9.41	\$19,570		\$9.41	\$19,570		\$10.43	\$21,700		\$11.15	\$23,200	Lavaca CAD (Collects)
\$14.56	\$30,289		\$15.14	\$31,501		\$15.65	\$32,554		\$16.12	\$33,530		\$17.09	\$35,542		\$17.94	\$37,319	**Maverick CAD
\$13.94	\$29,000		\$15.12	\$31,450		\$16.08	\$33,450		\$12.02	\$25,000		\$12.74	\$26,500		\$13.46	\$28,000	Medina CAD
--	--		\$19.23	\$39,998		\$21.58	\$44,886		--	--		--	--		\$32.63	\$67,870	*Nueces CAD
\$10.10	\$21,000		\$10.58	\$22,000		\$12.88	\$26,780		--	--		NONE	NONE		NONE	NONE	San Jacinto CAD
none	none		none	none		none	none		none	none		NONE	NONE		NONE	NONE	San Patricio CAD (Collects)
\$14.42	\$30,000		\$14.86	\$30,900		\$15.30	\$31,830		\$15.76	\$32,780		\$16.23	\$33,760		\$16.72	\$34,770	Shelby CAD
none	none		none	none		none	none		none	none		none	none		\$13.01	\$27,053	Walker CAD (Collects)
Avg	\$27,466	3.71%	Avg	\$28,484	6.41%	Avg	\$30,311	2.11%	Avg	\$30,949	5.87%	Avg	\$32,767	3.32%	Avg	\$33,856	**also Appraiser IV

2004-2009 SALARY STUDY
KLEBERG COUNTY APPRAISAL DISTRICT

*Nueces CAD is not included in the average calculation, only here for comparis

2004-2009 SALARY STUDY
KLEBERG COUNTY APPRAISAL DISTRICT

2004 Hr Salary	2004 Yr Salary	% of Change	2005 Hr Salary	2005 Yr Salary	% of Change	2006 Hr Salary	2006 Yr Salary	% of Change	2007 Hr Salary	2007 Yr Salary	% of Change	2008 Hr Salary	2008 Yr Salary	% of Change	2009 Hr Salary	2009 Yr Salary	ASST. COMPT OPERATOR
\$9.49	\$19,743		\$9.97	\$20,730		\$10.45	\$21,730		\$10.45	\$21,730		\$10.76	\$22,382		\$11.08	\$23,053	Kleberg CAD
none	none		none	none		none	none		none	none		none	none		NONE	NONE	Austin CAD (Collects)
none	none		none	none		none	none		none	none		none	none		NONE	NONE	Bandera CAD
none	none		none	none		none	none		none	none		none	none		NONE	NONE	Brown CAD (Collects)
\$11.78	\$24,510		\$12.14	\$25,250		\$12.50	\$26,010		\$4.81	\$10,000		\$11.11	\$23,100		\$11.63	\$24,200	Colorado CAD(Collects)
\$10.34	\$21,500		\$10.75	\$22,360		\$11.78	\$24,500		\$14.47	\$30,100		\$16.11	\$33,500		\$17.72	\$36,850	Erath CAD
none	none		none	none		none	none		none	none		NONE	NONE		NONE	NONE	Fayette CAD (Collects)
\$9.26	\$19,257		\$9.72	\$20,220		\$10.08	\$20,973		\$10.56	\$21,962		\$11.85	\$24,638		\$12.92	\$26,870	Hockley CAD
none	none		none	none		none	none		none	none		NONE	NONE		NONE	NONE	Jack CAD (Collects)
none	none		none	none		none	none		none	none		NONE	NONE		NONE	NONE	Jasper CAD (Collects)
\$8.48	\$17,631		\$8.82	\$18,337		\$10.39	\$21,617		\$10.81	\$22,481		\$11.35	\$23,605		\$11.92	\$24,785	Jim Wells CAD (Collects)
none	none		none	none		none	none		none	none		none	none		NONE	NONE	Kerr CAD
none	none		none	none		none	none		none	none		none	none		NONE	NONE	Lavaca CAD (Collects)
\$8.89	\$18,493		\$9.16	\$19,048		\$9.50	\$19,761		\$9.79	\$20,354		\$10.08	\$20,965		\$6.50	\$13,520	Maverick CAD
\$10.82	\$22,500		\$11.30	\$23,500		\$11.75	\$24,450		--	\$22,000		\$11.54	\$24,000		\$12.26	\$25,500	Medina CAD
none	none		none	none		none	none		none	none		---	---		\$14.10	\$29,328	Nueces CAD
\$10.10	\$21,000		\$10.58	\$22,000		none	none		none	none		NONE	NONE		NONE	NONE	San Jacinto CAD
none	none		none	none		none	none		none	none		NONE	NONE		NONE	NONE	San Patricio CAD (Collects)
none	none		none	none		none	none		none	none		NONE	NONE		NONE	NONE	Shelby CAD
none	none		none	none		none	none		none	none		NONE	NONE		NONE	NONE	Walker CAD (Collects)
Avg	\$20,699	4.02%	Avg	\$21,531	6.29%	Avg	\$22,885	-7.58%	Avg	\$21,150	18.05%	Avg	\$24,968	3.59%	Avg	\$25,865	

2004 Hr Salary	2004 Yr Salary	% of Change	2005 Hr Salary	2005 Yr Salary	% of Change	2006 Hr Salary	2006 Yr Salary	% of Change	2007 Hr Salary	2007 Yr Salary	% of Change	2008 Hr Salary	2008 Yr Salary	% of Change	2009 Hr Salary	2009 Yr Salary	MAPPER/GIS MANAGER
\$0.00	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$13.27	\$27,601	Kleberg CAD
						NONE	NONE		NONE	NONE		NONE	NONE		NONE	NONE	Aransas CAD
\$16.59	\$34,500		\$17.09	\$35,540		\$17.77	\$36,960		\$18.84	\$39,190		\$19.78	\$41,150		\$20.38	\$42,385	Austin CAD (Collects)
\$11.58	\$24,086		\$11.87	\$24,688		\$13.83	\$28,757		\$14.07	\$29,269		\$15.02	\$31,251		\$15.44	\$32,114	Bandera CAD
\$18.60	\$38,690		\$20.33	\$42,290		\$20.96	\$43,590		\$20.96	\$43,590		\$20.96	\$43,590		\$24.04	\$50,000	Brown CAD (Collects)
none	none		none	none		none	none		none	none		\$18.51	\$38,500		\$19.95	\$41,500	Calhoun Cad (Collects)
\$12.75	\$26,520		\$13.46	\$28,000		none	none		none	none		NONE	NONE		NONE	NONE	Colorado CAD (Collects)
\$14.90	\$31,000		\$15.50	\$32,240		\$15.38	\$32,000		\$15.38	\$32,000		\$17.31	\$36,000		\$19.04	\$39,600	Erath CAD
\$12.74	\$26,500		\$12.98	\$27,000		\$13.37	\$27,810		\$13.80	\$28,700		\$14.90	\$31,000		\$15.38	\$32,000	Fayette CAD (Collects)
none	none		none	none		none	none		none	none		none	none		NONE	NONE	Hockley CAD
\$8.85	\$18,400		none	none		none	none		\$10.81	\$22,480		\$11.06	\$23,000		\$12.27	\$25,520	**Jack CAD (Collects)
\$12.85	\$26,724		\$12.85	\$26,724		none	none		\$17.24	\$35,851		\$17.24	\$35,851				Jasper CAD (Collects)
\$10.55	\$21,944		\$10.97	\$22,822		\$11.30	\$23,506		\$12.50	\$26,000		\$13.13	\$27,300		\$13.78	\$28,665	Jim Wells CAD (Collects)
\$16.16	\$33,616		\$16.97	\$35,297		\$17.99	\$37,415		\$19.26	\$40,071		\$20.29	\$42,195		\$21.30	\$44,305	Kerr CAD
\$11.20	\$23,300		\$11.54	\$24,000		\$11.86	\$24,660		\$12.43	\$25,860		\$13	\$26,765		\$13.25	\$27,565	Lavaca CAD (Collects)
\$11.14	\$23,170		\$11.47	\$23,865		\$11.96	\$24,867		none	none		NONE	NONE		NONE	NONE	Maverick CAD
\$12.50	\$26,000		\$15.63	\$32,500		\$16.25	\$33,800		\$17.31	\$36,000		\$20.19	\$42,000		\$20.91	\$43,500	Medina CAD
\$8.61	\$17,909		\$12.38	\$25,750		\$13.22	\$27,498		--	--		--	--		\$15.47	\$32,178	Nueces CAD
\$13.94	\$29,000		\$14.90	\$31,000		\$15.35	\$31,930		--	--		\$13.94	\$29,000		\$16.54	\$34,400	San Jacinto CAD
none	none		none	none		none	none		none	none		none	none		NONE	NONE	San Patricio CAD (Collects)
\$14.35	\$29,840		\$15.77	\$32,800		\$17.33	\$36,050		\$17.85	\$37,130		\$18.38	\$38,240		\$18.94	\$39,390	Shelby CAD
none	none		none	none		none	none		none	none		none	none		\$11.54	\$24,000	Walker CAD (Collects)
Avg	\$27,553	8.56%	Avg	\$29,912	6.24%	Avg	\$31,779	3.88%	Avg	\$33,012	5.12%	Avg	\$34,703	3.18%	Avg	\$35,808	**Mapper/Deed/Appraiser

2004-2009 SALARY STUDY
KLEBERG COUNTY APPRAISAL DISTRICT

2004 Hr Salary	2004 Yr Salary	% of Change	2005 Hr Salary	2005 Yr Salary	% of Change	2006 Hr Salary	2006 Yr Salary	% of Change	2007 Hr Salary	2007 Yr Salary	% of Change	2008 Hr Salary	2008 Yr Salary	% of Change	2009 Hr Salary	2009 Yr Salary	CLERK 1 (Low)
\$8.50	\$17,685		\$9.78	\$20,334		\$10.26	\$21,334		\$10.26	\$21,334		\$10.56	\$21,974		\$10.88	\$22,633	Kleberg CAD
\$8.65	\$18,000		\$11.06	\$22,998		\$11.06	\$22,998		\$9.62	\$20,000		\$10.10	\$21,000		\$10.60	\$22,050	Aransas CAD
\$10.40	\$21,630		\$10.71	\$22,280		\$11.03	\$22,950		\$11.37	\$23,640		\$10.10	\$21,000		\$12.06	\$25,081	Austin CAD (Collects)
\$8.97	\$18,662		\$9.11	\$18,953		\$8.37	\$17,400		\$8.83	\$18,374		\$9.20	\$19,140		\$9.23	\$19,189	Bandera CAD
none	none		\$12.44	\$25,870		\$11.44	\$23,800		\$11.44	\$23,800		\$14.04	\$29,200		\$14.90	\$31,000	Brown CAD (Collects)
\$11.06	\$23,000		\$11.06	\$23,000		--	--		--	--		\$13.70	\$28,500		\$13.70	\$28,500	Calhoun CAD (Collects)
\$9.13	\$18,990		\$9.40	\$19,560		\$9.69	\$20,150		\$10.08	\$20,970		\$9.62	\$20,000		\$10.58	\$22,000	Colorado CAD (Collects)
\$11.06	\$23,000		\$11.50	\$23,920		\$9.62	\$20,000		\$10.19	\$21,200		\$12.98	\$27,000		\$14.28	\$29,700	Erath CAD
\$8.41	\$17,500		\$8.65	\$18,000		\$8.89	\$18,500		\$8.89	\$18,500		\$9.86	\$20,500		\$10.34	\$21,500	Fayette CAD (Collects)
\$8.65	\$18,000		\$9.09	\$18,900		\$8.91	\$18,540		\$8.91	\$18,540		\$9.55	\$19,860		\$10.03	\$20,853	Hockley CAD
\$8.42	\$17,520		\$8.67	\$18,040		\$8.92	\$18,560		\$8.92	\$18,560		\$8.92	\$18,560		\$1.92	\$4,000	*Jack CAD (Collects)
\$8.43	\$17,532		\$8.43	\$17,532		\$10.88	\$22,627		\$11.49	\$23,906		\$11.49	\$23,906				Jasper CAD (Collects)
\$7.99	\$16,614		\$8.31	\$17,279		\$8.03	\$16,711		\$9.00	\$18,720		\$9.45	\$19,656		\$9.92	\$20,639	Jim Wells CAD (Collects)
\$9.24	\$19,219		\$9.17	\$19,080		\$9.82	\$20,416		\$10.90	\$22,682		\$11.55	\$24,020		\$12.24	\$25,461	Kerr CAD
\$8.25	\$17,160		\$8.42	\$17,510		\$8.74	\$18,170		\$9.24	\$19,220		\$10	\$19,925		\$9.92	\$20,625	Lavaca CAD (Collects)
\$7.27	\$15,112		\$7.56	\$15,716		\$8.03	\$16,699		\$9.79	\$20,354		\$9.90	\$20,600		NONE	NONE	Maverick CAD
\$11.15	\$23,200		\$8.65	\$18,000		\$9.38	\$19,500		\$9.62	\$20,000		\$11.00	\$22,880		\$12.38	\$25,750	Medina CAD
\$7.51	\$15,621		\$7.29	\$15,163		\$7.51	\$15,621		--	--		--	--		\$9.27	\$19,282	Nueces CAD
\$8.65	\$18,000		\$9.13	\$19,000		\$9.41	\$19,570		--	--		\$11.06	\$23,000		\$11.61	\$24,150	San Jacinto CAD
\$11.17	\$23,236		\$11.51	\$23,933		\$11.47	\$23,861		\$9.57	\$19,900		\$10.52	\$21,890		\$10.52	\$21,890	San Patricio CAD (Collects)
\$8.57	\$17,830		\$7.21	\$15,000		\$8.17	\$17,000		\$7.21	\$15,000		\$7.43	\$15,450		\$7.92	\$16,480	Shelby CAD
\$9.33	\$19,400		\$8.65	\$18,000		\$9.62	\$20,000		\$11.54	\$24,000		\$11.90	\$24,750		\$12.26	\$25,493	Walker CAD (Collects)
Avg	\$19,137	2.57%	Avg	\$19,629	1.21%	Avg	\$19,866	2.73%	Avg	\$20,409	8.00%	Avg	\$22,042	5.77%	Avg	\$23,314	*part time

2004 Hr Salary	2004 Yr Salary	% of Change	2005 Hr Salary	2005 Yr Salary	% of Change	2006 Hr Salary	2006 Yr Salary	% of Change	2007 Hr Salary	2007 Yr Salary	% of Change	2008 Hr Salary	2008 Yr Salary	% of Change	2009 Hr Salary	2009 Yr Salary	CLERK 2 (High)
\$8.50	\$17,685		\$9.78	\$20,334		\$10.26	\$21,334		\$10.26	\$21,334		\$10.77	\$22,401		\$11.09	\$23,073	Kleberg CAD
\$8.65	\$18,000		\$9.09	\$18,900		\$11.06	\$22,998		\$12.32	\$25,634		\$12.94	\$26,916		\$13.59	\$28,262	Aransas CAD
\$11.88	\$24,720		\$12.24	\$25,460		\$11.88	\$24,720		\$12.02	\$25,000		\$13.53	\$28,140		\$13.39	\$27,851	Austin CAD (Collects)
\$8.97	\$18,662		\$9.11	\$18,953		\$8.37	\$17,400		\$8.83	\$18,374		\$11.21	\$23,320		\$11.52	\$23,964	Bandera CAD
none	none		\$12.44	\$25,870		\$11.44	\$23,800		\$11.44	\$23,800		\$14.04	\$29,200		\$15.87	\$33,000	Brown CAD (Collects)
\$11.06	\$23,000		\$11.06	\$23,000		--	--		--	--		\$15.87	\$33,000		\$15.38	\$32,000	Calhoun CAD (Collects)
\$9.13	\$18,990		\$9.40	\$19,560		\$9.69	\$20,150		\$10.08	\$20,970		\$10.63	\$22,100		\$10.94	\$22,760	Colorado CAD (Collects)
\$11.06	\$23,000		\$11.50	\$23,920		\$11.90	\$24,750		\$12.60	\$26,200		\$12.98	\$27,000		\$14.28	\$29,700	Erath CAD
\$9.62	\$20,000		\$9.86	\$20,500		\$10.15	\$21,115		\$10.10	\$21,000		\$10.34	\$21,500		\$10.82	\$22,500	Fayette CAD (Collects)
\$9.14	\$19,017		\$9.60	\$19,968		\$9.61	\$19,979		\$9.61	\$19,979		\$10.29	\$21,401		\$10.80	\$22,471	Hockley CAD
\$8.42	\$17,520		\$8.67	\$18,040		\$8.92	\$18,560		\$8.92	\$18,560		\$8.92	\$18,560		\$1.92	\$4,000	*Jack CAD (Collects)
\$9.88	\$20,544		\$9.88	\$20,544		\$12.20	\$25,375		\$12.20	\$25,375		\$12.20	\$25,375				Jasper CAD (Collects)
\$8.23	\$17,113		\$8.56	\$17,797		\$8.56	\$17,797		\$10.01	\$20,830		\$10.52	\$21,872		\$11.04	\$22,966	Jim Wells CAD (Collects)
\$9.99	\$20,777		\$10.49	\$21,816		\$11.12	\$23,125		\$12.24	\$25,461		\$12.89	\$26,810		\$13.57	\$28,231	Kerr CAD
\$8.25	\$17,160		\$8.50	\$17,675		\$8.81	\$18,335		\$9.10	\$18,935		\$9.42	\$19,600		\$10.14	\$21,100	Lavaca CAD (Collects)
\$7.27	\$15,112		\$7.56	\$15,716		\$8.03	\$16,699		\$9.79	\$20,354		\$10.15	\$21,118		none	none	Maverick CAD
\$11.15	\$23,200		\$10.34	\$21,500		\$9.41	\$19,570		\$10.34	\$21,500		\$11.54	\$24,000		\$12.38	\$25,750	Medina CAD
\$8.39	\$17,451		\$15.38	\$31,990		\$15.84	\$32,947		--	--		--	--		\$17.82	\$37,066	Nueces CAD
\$8.65	\$18,000		\$9.13	\$19,000		\$9.41	\$19,570		--	--		\$12.50	\$26,000		\$13.13	\$27,300	San Jacinto CAD
\$11.17	\$23,236		\$11.51	\$23,933		\$12.27	\$25,521		\$13.46	\$28,000		\$14.81	\$30,800		\$14.81	\$30,800	San Patricio CAD (Collects)
\$8.57	\$17,830		\$7.69	\$16,000		\$8.65	\$18,000		\$8.91	\$18,540		\$9.18	\$19,100		\$10.45	\$21,730	Shelby CAD
\$9.33	\$19,400		\$8.65	\$18,000		\$9.62	\$20,000		\$11.54	\$24,000		\$11.90	\$24,750		\$12.26	\$25,493	Walker CAD (Collects)

2004-2009 SALARY STUDY

KLEBERG COUNTY APPRAISAL DISTRICT

Avg \$19,752 2.81%

Avg \$20,308 3.01%

Avg \$20,919 6.90%

Avg \$22,362 9.69%

Avg \$24,528 9.39%

Avg \$26,830 *part time

2004-2009 SALARY STUDY
KLEBERG COUNTY APPRAISAL DISTRICT

2004 Hr Salary	2004 Yr Salary	% of Change	2005 Hr Salary	2005 Yr Salary	% of Change	2006 Hr Salary	2006 Yr Salary	% of Change	2007 Hr Salary	2007 Yr Salary	% of Change	2008 Hr Salary	2008 Yr Salary	% of Change	2009 Hr Salary	2009 Yr Salary	CLERK 3 -- Head Clerk
\$10.09	\$20,986		\$11.50	\$23,919		\$0	\$0		\$0	\$0		\$0.00	\$0		\$0.00	\$0	Kleberg CAD
\$12.49	\$25,980		\$13.14	\$27,338		\$13.14	\$27,338		\$14.65	\$30,470		\$15.09	\$31,385		\$16.15	\$33,594	Aransas CAD
\$11.88	\$24,720		\$12.24	\$25,460		\$12.61	\$26,220		\$12.99	\$27,017		\$15.38	\$31,994		NONE	NONE	Austin CAD (Collects)
none	none		none	none		none	none		none	none		none	none		NONE	NONE	Bandera CAD
none	none		\$12.44	\$25,870		none	none		none	none		none	none		NONE	NONE	Brown CAD (Collects)
\$16.83	\$35,000		\$16.83	\$35,000		--	--		--	--		--	--		NONE	NONE	Calhoun CAD (Collects)
\$9.13	\$18,990		\$9.40	\$19,560		\$9.69	\$20,150		\$10.08	\$20,970		none	none		NONE	NONE	Colorado CAD (Collects)
\$13.08	\$27,200		\$13.60	\$28,288		\$13.51	\$28,100		\$14.33	\$29,800		none	none		NONE	NONE	Erath CAD
\$11.30	\$23,500		\$11.78	\$24,500		\$12.13	\$25,235		\$12.62	\$26,250		\$13.22	\$27,500		\$13.70	\$28,500	Fayette CAD (Collects)
\$9.14	\$19,017		\$9.60	\$19,968		none	none		none	none		none	none		NONE	NONE	Hockley CAD
\$10.06	\$20,920		\$10.31	\$21,440		\$10.56	\$21,960		\$11.77	\$24,480		none	none		NONE	NONE	Jack CAD (Collects)
\$11.16	\$23,220		\$11.16	\$23,220		none	none		none	none		none	none		NONE	NONE	Jasper CAD (Collects)
\$12.97	\$26,987		\$13.49	\$28,066		\$13.90	\$28,908		\$14.45	\$30,065		\$15.18	\$31,568		\$15.94	\$33,146	Jim Wells CAD (Collects)
\$11.20	\$23,296		\$11.65	\$24,228		none	none		none	none		none	none		NONE	NONE	Kerr CAD
\$9.99	\$20,770		\$10.29	\$21,395		\$10.60	\$22,055		\$10.60	\$22,055		none	none		NONE	NONE	Lavaca CAD (Collects)
\$11.15	\$23,200		\$11.78	\$24,500		\$12.36	\$25,700		none	none		none	none		NONE	NONE	Medina CAD
\$12.00	\$24,961		\$26.69	\$55,514		\$16.72	\$34,778		--	--		--	--		NONE	NONE	Nueces CAD
\$9.86	\$20,500		\$10.58	\$22,000		\$10.89	\$22,660		--	--		\$12.50	\$26,000		\$14.64	\$30,450	San Jacinto CAD
\$11.77	\$24,472		\$12.12	\$25,206		\$12.90	\$26,822		none	none		none	none		NONE	NONE	San Patricio CAD (Collects)
\$8.57	\$17,830		\$8.75	\$18,190		none	none		none	none		none	none		NONE	NONE	Shelby CAD
\$9.33	\$19,400		\$8.65	\$18,000		none	none		none	none		none	none		NONE	NONE	Walker CAD (Collects)
Avg	\$23,235	3.35%	Avg	\$24,013	4.17%	Avg	\$25,013	5.50%	\$26,388	12.51%		\$29,689	5.84%		Avg	\$31,423	