

**CALDWELL COUNTY APPRAISAL DISTRICT
BOARD OF DIRECTORS
AGENDA PACKET
FEBRUARY 27, 2018**

CALL TO ORDER

1. Public Comments.
2. Collection Report January 2018.
2a
3. Linebarger Report of the Caldwell County Appraisal District's Delinquent Tax Roll.
3a-3f
4. Map Report 2017.
4a-4k

DISCUSSION/ACTION

5. Consideration and possible approval of Minutes of January 23, 2018 meeting.
5a-5c
6. Consideration of and possible approval of Financial Report January 2018.
6a-6g
7. Consideration and possible action regarding budget transfer for 2017 Collection Budget.
7a-7b
8. Discussion and possible action regarding proposed amendment to 2017 budget to transfer money to fund line items where short and directing the Secretary to send notice of the proposed amendment to the presiding officer of the governing body of each taxing unit participating in the district.
Handout
9. Discussion and possible action regarding signing management contract with Eide Bailly CPAs & Business Advisors for financial audit.
9a-9f
10. Discussion and possible action regarding resignation of Appraisal District Board of Directors member and issuance of notification of a vacancy on the Board of Directors to entities entitled to vote for directors.
Handout
11. Discussion and possible action regarding Employee Handbook.
11a-11q

EXECUTIVE SESSION:

12. Pursuant to Texas Government Code Section 551.074
Deliberation of the evaluation, reassignment, duties, discipline, or dismissal of the Chief Appraiser and/or staff.

OPEN SESSION

13. Consideration and possible action regarding the evaluation, reassignment, duties, discipline, or dismissal of the Chief Appraiser and/or staff.
Handout

14. Chief Appraiser's Report.
 - a. Appraisal Update.
 - b. Collection update.
 - c. ARB Training; 8 hours for new ARB member & 8 hours Continuing Education every year.
15. Board requests for future agenda items. *(No action or discussion may occur during this item)*
16. Adjourn.

January 2018 Collections Report

Collections

Current Collections(2017)	\$17,436,120.99
Penalties & Interest	<u>\$ 0.00</u>
Total	\$17,436,120.99

Delinquent Collections(2016 & Prior)	\$ 118,921.61
Penalties & Interest	<u>\$ 34,708.57</u>
Total	\$ 153,630.18

Total Current/Delq. \$ 17,589,751.17

<u>Current Balance (2017)</u>		<u>Delinquent Balance (2016 & Prior)</u>	
Total 2017 Levy	\$46,004,523.73	Beginning Balance	\$4,854,741.23
Adjustments	\$ (57,110.83)	Adjustments	\$ (24,388.33)
Collections YTD	<u>\$40,742,076.02</u> 88.67%	Collections YTD	<u>\$ 628,116.19</u> 10.54%
Balance	\$ 5,205,336.88	Balance	\$4,202,236.71

Last year at this time Current Collections was 87.95%

Payment Agreements

Total Agreements (as of the 1st of the month) - 201

New Agreements - 8

Agreements Paid in Full - 18

Defaulted Agreements (as of the end of the month) - 0

*When payment agreements are defaulted, they are given to the Delinquent Tax Attorney.

Caldwell County Appraisal District

Delinquent Tax Roll Analysis

February 27, 2018

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2018

3a

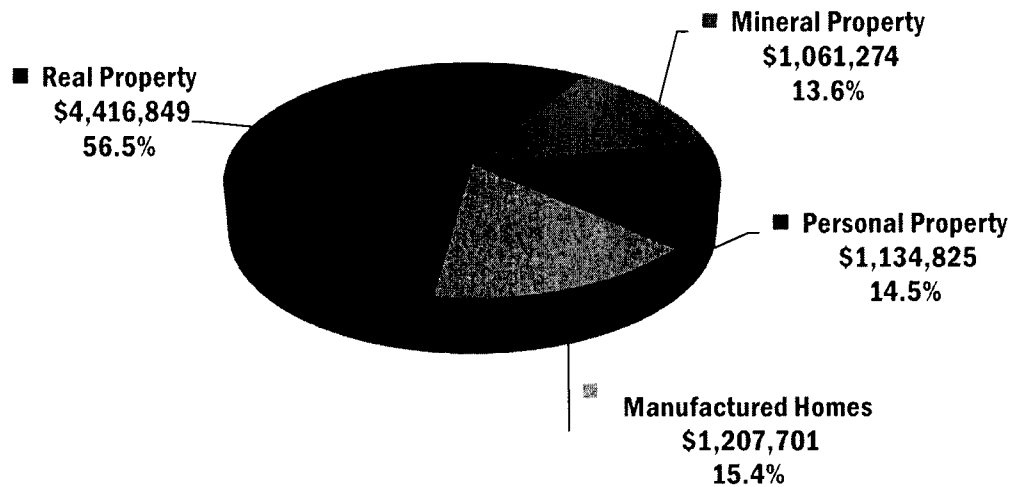
Review of the Caldwell County Appraisal District's Delinquent Tax Roll as it existed on January 31, 2018

What follows is a review of the CCAD's cumulative delinquent tax roll as it existed on January 30, 2018. The delinquent tax roll (DTR) lists all outstanding tax accounts that are past due and are owing to ALL of the entities collected at the CCAD. It is a fluid, ever changing report that provides a snapshot of the status of these outstanding receivables.

General Numbers

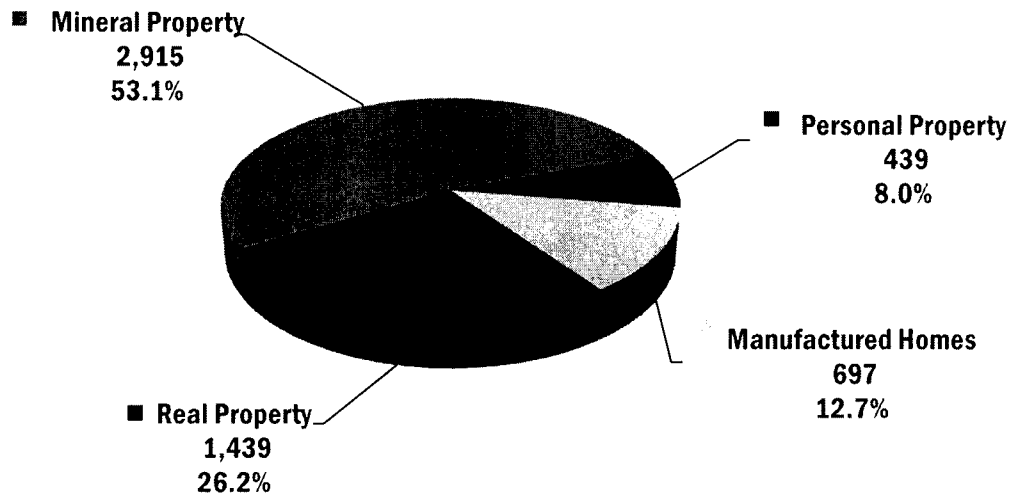
Total Due: \$7,820,649

- Total due on real property:	\$4,416,849 (56.5%)
- Total due on manufactured homes:	\$1,207,701 (15.4%)
- Total due on personal property:	\$1,134,825 (14.5%)
- Total due on mineral accounts:	\$1,061,274 (13.6%)



Total Number of Accounts: 5,490

- Total number of real property accounts: 1,439 (26.2%)
- Total number of manufactured home accounts: 697 (12.7%)
- Total number of mineral accounts: 2,915 (53.1%)
- Total number of personal property accounts: 439 (8.0%)



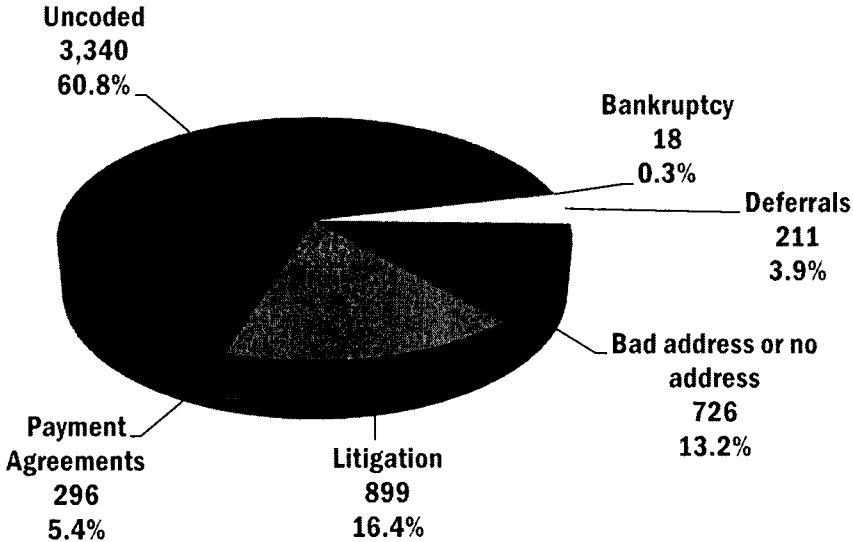
Linking Accounts to the Market

The DTR includes a lot of valuable information such as the name and last known address of the assessed party, a general description of the property, the years that are owned and the amount of the delinquency. In addition, the DTR includes “codes” or “tags” that provide insight into significant events that may be happening with respect to a given account. Knowing that a given account is in bankruptcy or has a pending lawsuit or has signed a tax deferral is very relevant information that anyone reviewing a DTR would want to know. Codes help provide that information and are an important key in analyzing a DTR. They are inputted as key events happen to an account by the CCAD staff or in some instances Law Firm staff.

The following information was derived from the CCAD's DTR as it was transmitted to LGBS on January 30, 2018. The codes that were included with that data are what provide the respective allocation of accounts.

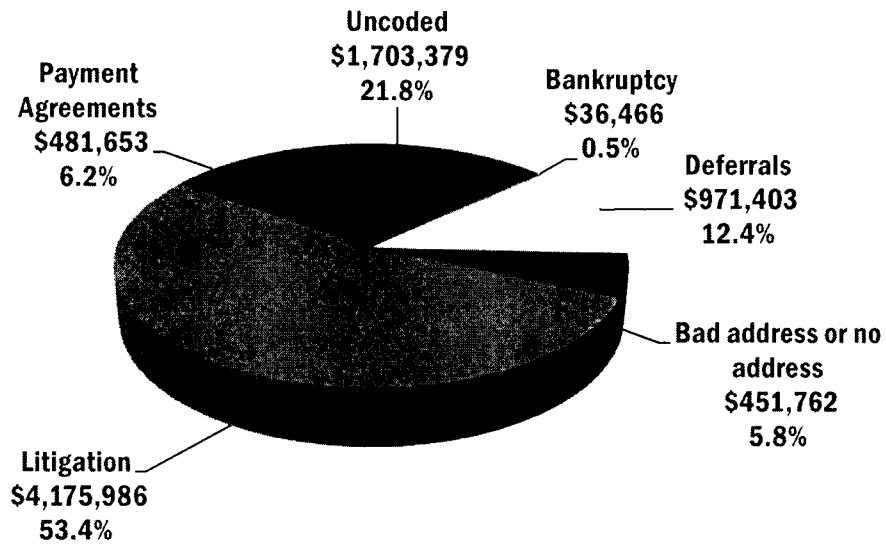
CCAD's Delinquent Tax Roll by Associated Codes in the context of total number of accounts – 5,490

- Total number of Uncoded accounts 3,340 (60.8%)
- Total number of accounts coded Litigation 899 (16.4%)
- Total number of accounts coded PA 296 (5.4%)
- Total number of accounts coded Bankruptcy 18 (0.3%)
- Total number of accounts coded No Address 726 (13.2%)
- Total number of accounts coded Deferrals 211 (3.9%)



CCAD's Delinquent Tax Roll by Associated Codes in the context of delinquent dollars – total \$7,820,649

- Total dollars labeled Uncoded	\$1,703,379 (21.8%)
- Total dollars coded Litigation	\$4,175,986 (53.4%)
- Totals dollars coded Bankruptcy	\$36,466 (0.5%)
- Total dollars coded PA	\$481,653 (6.2%)
- Total dollars coded No Address	\$451,762 (5.8%)
- Total dollars coded Deferrals	\$971,403 (12.3%)



11.22 Deferrals

1) What are Tax Deferrals? Section 33.06 of the Texas Property Tax Code provides:

Sec. 33.06. DEFERRED COLLECTION OF TAXES ON RESIDENCE HOMESTEAD OF ELDERLY OR DISABLED PERSON OR DISABLED VETERAN. (a) An individual is entitled to defer collection of a tax, abate a suit to collect a delinquent tax, or abate a sale to foreclose a tax lien if:

- (l) the individual:
 - (A) is 65 years of age or older;
 - (B) is disabled as defined by Section 11.13(m); or
 - (C) is qualified to receive an exemption under Section 11.22; and

(II) the tax was imposed against property that the individual owns and occupies as a residence homestead.

2) What does a Deferral do? A tax deferral postpones the payment or collection of any tax on a property so long as the property qualifies for the status. This postponement last indefinitely until the qualifications no longer exist. The deferral prohibits collections and collections efforts.

3) How many deferrals are in Caldwell County at this point in time?

All Accounts Countywide

Total Accounts Deferred	211
Total Base Tax Due	\$971,403.54

Excluding Luling ISD

Total Accounts Deferred	180
Total Base Tax Due	\$910,180.82

CONCLUSION

Our ongoing delinquent tax collection program continues to make progress in collecting those outstanding receivables due the jurisdictions we represent at the Caldwell County Appraisal District. As the need for revenue continues to increase our Firm will continue to find ways to aggressively pursue those delinquent taxes due these jurisdictions and we will continue to report to you concerning our activities and successes.



METHODS AND ASSISTANCE PROGRAM 2017 REPORT

Caldwell County Appraisal District



Glenn Hegar Texas Comptroller of Public Accounts

Glenn Hegar
Texas Comptroller of Public Accounts
2016-17 Final Methods and Assistance Program
Review

Caldwell County Appraisal District

This review is conducted in accordance with Tax Code Section 5.102(a) and related Comptroller Rule 9.301. The Comptroller is required by statute to review appraisal district governance, taxpayer assistance, operating procedures and appraisal standards.

Mandatory Requirements	PASS/FAIL
Does the appraisal district have up-to-date appraisal maps?	PASS
Is the implementation of the appraisal district's most recent reappraisal plan current?	PASS
Are the appraisal district's appraisal records up-to-date and is the appraisal district following established procedures and practices in the valuation of property?	PASS
Are values reproducible using the appraisal district's written procedures and appraisal records?	PASS

Appraisal District Activities	RATING
Governance	Meets All
Taxpayer Assistance	Meets All
Operating Procedures	Meets All
Appraisal Standards, Procedures and Methodology	Meets All

Appraisal District Ratings:

Meets All – The total point score is 100

Meets – The total point score ranges from 90 to less than 100

Needs Some Improvement – The total point score ranges from 85 to less than 90

Needs Significant Improvement – The total point score ranges from 75 to less than 85

Unsatisfactory – The total point score is less than 75

Review Areas	Total Questions in Review Area (excluding N/A Questions)	Total "Yes" Points	Total Score (Total "Yes" Questions/Total Questions) x 100
Governance	12	12	100
Taxpayer Assistance	14	14	100
Operating Procedures	23	23	100
Appraisal Standards, Procedures and Methodology	26	26	100

Glenn Hegar
Texas Comptroller of Public Accounts
2016-17 Final Methods and Assistance Program Tier 2 Review

Caldwell County Appraisal District

This review is conducted in accordance with Tax Code Section 5.102(a) and related Comptroller Rule 9.301. The Comptroller is required to review appraisal districts' governance, taxpayer assistance, operating procedures and appraisal standards, procedures and methodology. Each appraisal district is reviewed every other year. This report details the results of the review for the appraisal district named above.

GOVERNANCE

Governance Review Question	Answer	Recommendation
1. By Jan. 1 of the current year, did the chief appraiser notify the Comptroller in writing that he or she is eligible to be appointed or serve as the chief appraiser, as described in Tax Code Section 6.05(c)?	YES	No Recommendation
2. Does the appraisal district board of directors regularly evaluate the chief appraiser?	YES	No Recommendation
3. Has the chief appraiser completed a chief appraiser ethics course within the previous two years as required by TDLR Rule 94.25?	YES	No Recommendation
4. Has the current chief appraiser completed open meetings training as described in Government Code Section 551.005 and open records training as described in Government Code Section 552.012?	YES	No Recommendation
5. Has the appraisal district's investment officer attended investment training as required by Government Code Section 2256.008?	YES	No Recommendation
6. Has the chief appraiser calculated the number of votes to which each taxing unit is entitled and delivered written notice of the voting entitlement by Oct. 1 of the most recent odd-numbered year as described in Tax Code Section 6.03(e)?	YES	No Recommendation
7. Did the board of directors meet at least quarterly with a quorum in the previous year as required by Tax Code Section 6.04(b)?	YES	No Recommendation
8. Do the appraisal district's board of directors' meeting agendas match what was discussed in the meetings?	YES	No Recommendation

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Governance Review Question	Answer	Recommendation
9. Was the appraisal district's most recent preliminary budget produced and delivered to the taxing units according to the requirements of Tax Code Section 6.06(a)?	YES	No Recommendation
10. Did the appraisal district prepare and post the most recent budget notice according to the requirements of Tax Code Section 6.062?	YES	No Recommendation
11. Did the appraisal district board of directors provide notice of and host a public hearing for the most recent budget according to the requirements of Tax Code Section 6.06(b)?	YES	No Recommendation
12. Has the chief appraiser appointed a qualified agricultural appraisal advisory board and has that board met at least once within the previous year, as required by Tax Code Section 6.12?	YES	No Recommendation

TAXPAYER ASSISTANCE

Taxpayer Assistance Review Question	Answer	Recommendation
13. Did the appraisal district follow its public relations plan timeline in the previous year?	YES	No Recommendation
14. Is the information on the appraisal district's website up-to-date?	YES	No Recommendation
15. Does the appraisal district report, and make available to the public, the metered amount of electricity, water or natural gas consumed for which it is responsible to pay and the aggregate costs for those utility services as required by Government Code Section 2265?	YES	No Recommendation
16. Has the appraisal district developed an annual report in each of the previous two calendar years, and is it made available to the public as described in IAAO's Standard on Public Relations?	YES	No Recommendation
17. Are the written documents provided by the appraisal district to property owners, which explain how residential property is appraised, specific to the county in which the appraisal district is located and are those documents made available to the public?	YES	No Recommendation

Taxpayer Assistance Review Question	Answer	Recommendation
18. If the appraisal district mails survey cards to property owners who have a residence homestead exemption, was the process described in Tax Code Section 11.47 followed in the previous year?	N/A	No Recommendation
19. Are the written complaint procedures for the appraisal district made available to the public?	YES	No Recommendation
20. Are the complaint procedures for the appraisal review board made available to the public upon request?	YES	No Recommendation
21. Does the appraisal district have a procedure for receiving and responding to open records requests that complies with Government Code Chapter 552, and is the procedure being followed?	YES	No Recommendation
22. Does the appraisal district notify property owners when denying, modifying or cancelling exemptions as described in Tax Code Sections 11.43(h) and 11.45(d)?	YES	No Recommendation
23. For residence homestead exemptions cancelled after Sept. 1, 2015, did the appraisal district follow the procedure described in Tax Code Section 11.43(q) for individuals who are 65 years of age or older?	YES	No Recommendation
24. Did the appraisal district publicize the notices required by Tax Code Sections 11.44(b), 22.21, 23.43(f), 23.54(g) and 23.75(g) in a manner designed to reasonably notify all property owners?	YES	No Recommendation
25. Does the appraisal district include, with each notice sent under Tax Code Section 25.19 to an eligible property owner, instructions for accessing and using the electronic protest system as described in Tax Code Section 41.415?	YES	No Recommendation
26. Has the appraisal district implemented a system that allows the owner of a property that has been granted a homestead exemption to electronically receive and review comparable sales data and other evidence that the chief appraiser intends to use at the protest hearing before the appraisal review board, as required by Tax Code Section 41.415(b)(2)?	YES	No Recommendation

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Taxpayer Assistance Review Question	Answer	Recommendation
27. Did the appraisal district include an application form for a residence homestead exemption with the most recent notice of appraised value if the property did not qualify for a residence homestead exemption in that year, as described in Tax Code Section 25.19(b-2)?	YES	No Recommendation

OPERATING PROCEDURES

Operating Procedures Review Question	Answer	Recommendation
28. Did the appraisal district accurately and timely complete the Comptroller's most recent appraisal district operations survey?	YES	No Recommendation
29. If anyone in the appraisal district calculates and prepares tax bills, agricultural appraisal rollbacks, corrected or supplemental tax bills, tax ceilings or ported percentage tax bills, is someone on staff a registered tax assessor-collector?	YES	No Recommendation
30. Does the appraisal district receive and process arbitration requests as described in Tax Code Section 41A.05 and Comptroller Rule 9.804(b)(5)?	YES	No Recommendation
31. Do the exemption applications for homestead exempt properties match the appraisal records for those properties?	YES	No Recommendation
32. Does the appraisal district follow a procedure or policy for performing a periodic review of exempt properties?	YES	No Recommendation
33. Did the appraisal district compile a partial exemption list as described in Tax Code Section 11.46 and Comptroller Rule 9.3010 and was the most recent list made available to the public?	YES	No Recommendation
34. Does the appraisal district maintain documentation for deferrals as required by Tax Code Section 33.06(b)?	YES	No Recommendation

Operating Procedures Review Question	Answer	Recommendation
35. Not later than April 30 of the most recent year, did the appraisal district prepare and certify to the assessor for each county, municipality and school district participating in the appraisal district an estimate of the taxable value of property in that taxing unit as described by Tax Code Section 26.01(e)?	YES	No Recommendation
36. Did the chief appraiser prepare and certify the two most recent appraisal rolls to the assessor for each taxing unit participating in the district as described in Tax Code Section 26.01(a)?	YES	No Recommendation
37. Are corrections of the appraisal roll presented to the appraisal district's board of directors and appraisal review board as described in Tax Code Section 25.25(b)?	N/A	No Recommendation
38. When the appraisal roll is changed according to Tax Code Section 25.25(d), does the appraisal district notify the tax assessor-collector that a 10 percent penalty should be charged to the property owner and, if the appraisal district also performs collection functions, is a 10 percent penalty assessed according to the requirements of Tax Code Section 25.25(d)?	N/A	No Recommendation
39. Has the appraisal district's records retention schedule that is on file with the State Library and Archives Commission, as described in Local Government Code Section 203.041, been implemented?	YES	No Recommendation
40. Does the appraisal district have comprehensive and workable written procedures concerning disaster recovery and mitigation?	YES	No Recommendation
41. Does the appraisal district's disaster recovery plan address how recovery will occur if the chief appraiser is incapacitated during the disaster?	YES	No Recommendation
42. Does the chief appraiser submit the completed appraisal records to the appraisal review board for review and determination of protests as described in Tax Code Section 25.22?	YES	No Recommendation

Operating Procedures Review Question	Answer	Recommendation
43. Did all members serving on the appraisal review board in the previous two years attend the training and complete the statement required by Tax Code Sections 5.041(b) , (b-1), (e) and (e-1)?	YES	No Recommendation
44. Do the appraisal review board's orders of determination comply with the requirements of Tax Code Sections 41.47(c)(1) and (2) and the Comptroller's model hearing procedures as they relate to Tax Code Section 5.103(b)(2)?	YES	No Recommendation
45. Did the appraisal review board hear and determine all or substantially all timely filed protests; determine all timely filed challenges; submit a list of approved changes in the records to the chief appraiser; and approve the appraisal records by the deadline established in Tax Code Section 41.12 in the previous year?	YES	No Recommendation
46. Was the most recent written reappraisal plan adopted by the appraisal district's board of directors by the Sept. 15 deadline listed in Tax Code Section 6.05(i)?	YES	No Recommendation
47. Did the appraisal district send copies of the most recent reappraisal plan to the presiding officers of the governing body of each taxing unit participating in the district and to the Comptroller by the date described in Tax Code Section 6.05(i)?	YES	No Recommendation
48. Does the appraisal district's written reappraisal plan define the market areas in the county as required by Tax Code Section 25.18?	YES	No Recommendation
49. Does the appraisal district's written reappraisal plan identify the properties to be appraised in each year covered by the plan and have those been reappraised as identified in the plan as required by Tax Code Section 25.18?	YES	No Recommendation
50. Does the appraisal district's written reappraisal plan reference or include a work schedule, calendar, timeline or other means to determine work completion dates?	YES	No Recommendation
51. Did the appraisal district submit the two most recent electronic appraisal roll and electronic property transaction submissions to the Comptroller timely?	YES	No Recommendation

Operating Procedures Review Question	Answer	Recommendation
52. Are properties identified as sales in the most recent electronic property transaction submission correctly coded as sales?	YES	No Recommendation

APPRAISAL STANDARDS, PROCEDURES AND METHODOLOGY

Appraisal Standards, Procedures and Methodology Review Question	Answer	Recommendation
53. Have the inspection dates in the appraisal records been updated within the previous six years as discussed in IAAO's <i>Standard on Mass Appraisal of Real Property</i> ?	YES	No Recommendation
54. Does the appraisal district add previously omitted real property to the appraisal roll for the previous five years as described in Tax Code Section 25.21?	YES	No Recommendation
55. Did the appraisal district complete and produce a written mass appraisal report in the previous two years as required by USPAP Standard 6?	YES	No Recommendation
56. Do the appraisal district's contracts contain the items described in IAAO's <i>Standard on Contracting for Assessment Services</i> ?	YES	No Recommendation
57. Does the appraisal district follow a procedure or process for reviewing, verifying or evaluating the work of their appraisal services and mapping contractors?	YES	No Recommendation
58. Does the appraisal district have appraisal related criteria and a process for determining whether the factors affecting market value of real property are unusually complex in certain areas of the county, as discussed in Tax Code Section 41.415(g)?	N/A	No Recommendation
59. Does the appraisal district use ratio studies effectively?	YES	No Recommendation
60. Are the appraisal district's cost schedules and appraisal models used in such a way that adjustments are made for neighborhood factors and property specific factors?	YES	No Recommendation
61. Has the appraisal district adjusted its residential property cost schedules based on sales data, ratio studies, local conditions or market factors within the previous two years?	YES	No Recommendation

Appraisal Standards, Procedures and Methodology Review Question	Answer	Recommendation
62. Has the appraisal district adjusted its commercial property cost schedules based on sales data, ratio studies, local conditions or market factors within the previous two years?	YES	No Recommendation
63. Did the appraisal district use discovery techniques for personal property accounts in the current or previous year, as discussed in IAAO's <i>Standard on Valuation of Personal Property</i> ?	YES	No Recommendation
64. Does the appraisal district have an up-to-date personal property manual or procedures as discussed in IAAO's <i>Standard on Valuation of Personal Property</i> ?	YES	No Recommendation
65. Does the appraisal district apply the rendition penalty for taxpayers who do not render timely according to Tax Code Section 22.28 and are penalties waived when necessary, as described in Tax Code Section 22.30?	YES	No Recommendation
66. Does the appraisal district perform multiple quality control steps to ensure the accuracy and uniformity of property valuations?	YES	No Recommendation
67. Does the appraisal district gather income and expense data and calculate values using the income approach for multi-family properties?	YES	No Recommendation
68. Does the appraisal district gather income and expense data and calculate values using the income approach for warehouse properties?	N/A	No Recommendation
69. Does the appraisal district collect land sales and maintain a verified land sales file?	YES	No Recommendation
70. Does the appraisal district collect residential property sales and maintain a verified residential sales file?	YES	No Recommendation
71. Does the appraisal district adjust land sales?	YES	No Recommendation
72. Does the appraisal district adjust residential property sales?	YES	No Recommendation
73. Does the appraisal district perform inspections of properties as a result of receiving wildlife management use appraisal applications?	YES	No Recommendation
74. Does the appraisal district perform inspections of properties as a result of receiving agricultural use appraisal applications?	YES	No Recommendation

Appraisal Standards, Procedures and Methodology Review Question	Answer	Recommendation
75. For properties that have been granted agricultural use appraisal, are completed applications and required documentation on file?	YES	No Recommendation
76. Have agricultural appraisal intensity-of-use standards been evaluated or updated within the previous five years?	YES	No Recommendation
77. Did the appraisal district use information obtained from the sources listed in Tax Code Section 23.51(3) to establish subcategories for agricultural use appraisal, as described in that section?	YES	No Recommendation
78. Are net-to-land calculations for agricultural use land designated as native pasture reproducible from the appraisal district's appraisal records?	YES	No Recommendation
79. Are net-to-land calculations for agricultural use land designated as dry and irrigated cropland reproducible from the appraisal district's records?	YES	No Recommendation
80. Does the appraisal district notify the tax assessor-collector that an agricultural use appraisal change of use has occurred according to the Comptroller's Manual for the Appraisal of Agricultural Land and, if the appraisal district also performs collection functions, are rollback taxes calculated according to the requirements of Tax Code Section 23.55?	YES	No Recommendation

**CALDWELL COUNTY APPRAISAL DISTRICT
MINUTES OF MEETING
JANUARY 23, 2018**

The Board of Directors of the Caldwell County Appraisal District met in regular session on January 23, 2018 at 6:00 PM in the Caldwell County Appraisal District office located at 211 Bufkin, Lockhart, Texas.

Those in attendance were board members Miguel Islas, Thomas Caffall, Alfredo Munoz, Lisa Guyton, and Rick Johnson, Chief Appraiser Mary LaPoint, Deputy Tax Collector/Recording Secretary Vicki Schneider.

Call to Order

Item #1 Oath of Office.

Mary LaPoint administered the Oath's of Office.

Item #2 Election of Officers.

Thomas Caffall made a motion to nominate Miguel Islas for Board Chairman, seconded by Alfredo Munoz. Motion on the floor, Miguel Islas for Board Chairman. Motion carried 5-0-0.

Miguel Islas made a motion to nominate Thomas Caffall for Vice Chairman, seconded by Alfredo Munoz. Motion on the floor, Thomas Caffall for Vice Chairman. Motion carried 5-0-0.

Alfredo Munoz made a motion to nominate Lisa Guyton for Secretary, seconded by Miguel Islas. Motion on the floor, Lisa Guyton for Secretary. Motion carried 5-0-0.

Item #3 Public Comments.

None.

Item #4 Collection Report December 2017.

Mary LaPoint presented the December 2017 Collection Report.

Board asked for report on Deferrals at the next meeting.

Item #5 Quarterly Delinquent Tax Collection Report.

Sam Turner with Linebarger Law Firm presented the Quarterly Delinquent Collection Report.

Item #6 911 Quarterly Report.

Jaclyn Archer presented the 911 Quarterly Report.

DISCUSSION/ACTION

Item #7 Consideration and possible approval of Minutes of December 12, 2017 meeting.

Alfredo Munoz made a motion, seconded by Thomas Caffall, to approve the minutes of December 12, 2017. Motion carries 5-0-0.

Item #8 Consideration of and possible approval of Financial Report December 2017.

Mary LaPoint presented the December 2017 Financial Report.

Rick Johnson made a motion, seconded by Lisa Guyton, to approve the December 2017 Financial Report. Motion carried 5-0-0.

Item #9 Discussion and possible action regarding adoption of resolution for the appointment of Appraisal Review Board members for the 2018/2019 term.

Alfredo Munoz made a motion, seconded by Thomas Caffall, to reappoint Anthony Dugas and James Westbrook for the 2018/2019 term. Motion carried 5-0-0.

Item #10 Discussion and possible action regarding adoption of resolution to appoint Appraisal Review Board president and secretary.

Alfredo Munoz made a motion, seconded by Miguel Islas, to appoint Tim Adams as President and Bert Reid as Secretary of the Appraisal Review Board for the 2018/2019 term. Motion carried 5-0-0.

Item #11 Consideration and possible action to fill vacancy on Appraisal Review Board.

Rick Johnson made a motion, seconded by Alfredo Munoz, to appoint Kayline Cabe to fill the vacancy on the Appraisal Review Board. Motion carried 5-0-0.

Item #12 Discussion and possible action regarding approving the Chief Appraiser's Appointment of Ag Advisory Board members for 2018 term.

Alfredo Munoz made a motion, seconded by Lisa Guyton, to approve the Chief Appraiser's appointment of Ag Advisory board members for the 2018 term. Motion carried 5-0-0.

EXECUTIVE SESSION:

Item #13 Pursuant to Texas Government Code Section 551.074

Deliberation of the evaluation, reassignment, duties, discipline, or dismissal of the Chief Appraiser and/or staff.

None

OPEN SESSION

Item #14 Consideration and possible action regarding the evaluation, reassignment, duties, discipline, or dismissal of the Chief Appraiser and/or staff.

None

Item #15 Chief Appraiser's Report.

- a. Appraisal Update – 2018 field work; notices for exemptions in newspaper.
- b. Collection update – very busy; cross trained employee helping with collections.
- c. Employee Handbook – making changes; Board asked to have handbook emailed.

Item #16 Board requests for future agenda items.

Agenda item for Employee Handbook.

Item #17 Adjourn.

Alfredo Munoz made a motion, seconded by Rick Johnson, to adjourn. Motion carried 5-0-0.

Meeting adjourned 7:04 p.m.

Chairman

Secretary

Caldwell County Appraisal District
EXPENSE STATEMENT- APPRAISAL
 For the One Month Ending January 31, 2018

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERED	%	
70101	CHIEF APPRAISER	\$ 6,225.16	\$ 6,225.16	\$ 74,702.00	68,476.84	91.67
70102	DEPUTY CHIEF APPRAISER	4,119.26	4,119.26	49,431.00	45,311.74	91.67
70103	SYSTEM MGR/MAPPER	5,037.26	5,037.26	60,447.00	55,409.74	91.67
70105	FIELD APPRAISER II	2,687.66	2,687.66	32,252.00	29,564.34	91.67
70106	SENIOR APPRAISER I	3,476.66	3,476.66	41,720.00	38,243.34	91.67
70107	SENIOR APPRAISER II	3,299.34	3,299.34	39,592.00	36,292.66	91.67
70108	FIELD APPRAISER I	2,741.92	2,741.92	32,903.00	30,161.08	91.67
70109	FIELD APPRAISER III	2,121.30	2,121.30	30,926.00	28,804.70	93.14
70111	ADMINISTRATIVE ASST.	3,968.34	3,968.34	47,620.00	43,651.66	91.67
70112	DATA ENTRY TECHNICIAN	2,388.58	2,388.58	28,663.00	26,274.42	91.67
70113	SUPPORT TECH	2,916.26	2,916.26	34,995.00	32,078.74	91.67
70120	911/GIS	(1,039.62)	(1,039.62)	37,820.00	38,859.62	102.75
70135	PAYROLL CONTINGENCY	0.00	0.00	2,000.00	2,000.00	100.00
	TOTAL WAGES AND SALARIES	37,942.12	37,942.12	513,071.00	475,128.88	92.60
71000	PAYROLL TAX	3,094.24	3,094.24	42,500.00	39,405.76	92.72
71002	RETIREMENT / EMPLOYER	3,969.22	3,969.22	48,600.00	44,630.78	91.83
71004	HEALTH BENEFITS	12,342.87	12,342.87	94,000.00	81,657.13	86.87
71005	WORKERS COMP	(134.00)	(134.00)	2,700.00	2,834.00	104.96
71006	UNEMPLOYMENT	0.00	0.00	4,000.00	4,000.00	100.00
	DEDUCTIONS / BENEFITS	19,272.33	19,272.33	191,800.00	172,527.67	89.95
72000	APPR ENGINEERS	10,000.00	10,000.00	42,000.00	32,000.00	76.19
72001	APPR REVIEW BOARD	350.00	350.00	13,500.00	13,150.00	97.41
72002	AUDIT	0.00	0.00	6,200.00	6,200.00	100.00
72003	BOARD OF DIRECTORS	38.00	38.00	1,790.00	1,752.00	97.88
72004	DATA PROCESSING SERVICES	19,444.46	19,444.46	46,900.00	27,455.54	58.54
72007	JANITORIAL SERVICES	264.11	264.11	6,200.00	5,935.89	95.74
72008	LEGAL SERVICES	0.00	0.00	20,000.00	20,000.00	100.00
	TOTAL SERVICES	30,096.57	30,096.57	136,590.00	106,493.43	77.97
72500	BOND CHIEF/NOTARY	0.00	0.00	100.00	100.00	100.00
72501	MEMBERSHIP BTPE/TBPC	1,855.00	1,855.00	3,700.00	1,845.00	49.86
72502	COMPUTER SUPPLIES	0.00	0.00	6,400.00	6,400.00	100.00
72504	EDUCATION / FEES	0.00	0.00	7,800.00	7,800.00	100.00
72505	INSURANCE LIABILITY	0.00	0.00	1,400.00	1,400.00	100.00
72506	INSURANCE BUILDING/ CONTE	0.00	0.00	3,900.00	3,900.00	100.00
72507	LEGAL NOTICES / PRINTING	14.98	14.98	14,450.00	14,435.02	99.90
72508	MAINT - HARDWARE & EQUIP	0.00	0.00	8,700.00	8,700.00	100.00
72509	MAINT - OFFICE EQUIPMENT	0.00	0.00	1,000.00	1,000.00	100.00
72510	MILEAGE & TRAVEL	0.00	0.00	6,500.00	6,500.00	100.00
72511	OFFICE SUPPLIES	63.12	63.12	7,000.00	6,936.88	99.10
72512	POSTAGE	0.00	0.00	23,150.00	23,150.00	100.00
72513	POSTAGE METER/BOX RENTAL	0.00	0.00	4,425.00	4,425.00	100.00
72514	SUBSCRIPTION & BOOKS	60.34	60.34	7,020.00	6,959.66	99.14
72515	RENTAL COPIER	0.00	0.00	2,650.00	2,650.00	100.00
72516	ELECTRICITY	0.00	0.00	9,000.00	9,000.00	100.00
72517	TELEPHONE	465.24	465.24	12,270.00	11,804.76	96.21
72518	WATER & SEWER	0.00	0.00	3,250.00	3,250.00	100.00
72519	MORTGAGE	4,527.30	4,527.30	54,520.00	49,992.70	91.70
72520	BUILDING MAINT	427.35	427.35	4,820.00	4,392.65	91.13
72523	FUEL - VEHICLE	0.00	0.00	6,000.00	6,000.00	100.00

For Management Purposes Only

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Caldwell County Appraisal District
EXPENSE STATEMENT- APPRAISAL
 For the One Month Ending January 31, 2018

		Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERED	%
72524	MAINT. - VEHICLE	639.40	639.40	6,000.00	5,360.60	89.34
72525	INS - VEHICLE	0.00	0.00	1,700.00	1,700.00	100.00
	TOTAL GENERAL EXPENSES	<u>8,052.73</u>	<u>8,052.73</u>	<u>195,755.00</u>	<u>187,702.27</u>	<u>95.89</u>
79000	OFFICE EQUIPMENT	0.00	0.00	5,000.00	5,000.00	100.00
79001	COMPUTER EQUIPMENT	1,352.28	1,352.28	11,000.00	9,647.72	87.71
79002	BUILDING EXPENSE	0.00	0.00	5,000.00	5,000.00	100.00
79003	VEHICLE	0.00	0.00	20,000.00	20,000.00	100.00
79990	CONTINGENCY	0.00	0.00	10,000.00	10,000.00	100.00
	TOTAL CAPITAL INVESTMENT	<u>1,352.28</u>	<u>1,352.28</u>	<u>51,000.00</u>	<u>49,647.72</u>	<u>97.35</u>
	TOTAL EXPENSES	<u>\$ (96,716.03)</u>	<u>\$ (96,716.03)</u>	<u>\$ (1,088,216.0)</u>	<u>(991,499.97)</u>	<u>91.11</u>

Caldwell County Appraisal District
EXPENSE STATEMENT - COLLECTION
 For the One Month Ending January 31, 2018

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERED	%
90-70120 DEPUTY TAX COLLECTOR	\$ 4,205.50	\$ 4,205.50	\$ 50,466.00	46,260.50	91.67
90-70121 COLLECTION SPECIALIST	3,003.76	3,003.76	36,045.00	33,041.24	91.67
90-70126 PUBLIC ASSISTANT	2,593.34	2,593.34	31,120.00	28,526.66	91.67
90-70135 PAYROLL CONTINGENCY	0.00	0.00	0.00	0.00	0.00
TOTAL WAGES AND SALARIES	9,802.60	9,802.60	117,631.00	107,828.40	91.67
90-71000 PAYROLL TAX	741.34	741.34	9,440.00	8,698.66	92.15
90-71002 RETIREMENT/EMPLOYER	925.37	925.37	11,200.00	10,274.63	91.74
90-71004 HEALTH BENEFITS	2,262.38	2,262.38	24,100.00	21,837.62	90.61
90-71005 WORKER COMP	0.00	0.00	775.00	775.00	100.00
90-71006 UNEMPLOYMENT	0.00	0.00	2,375.00	2,375.00	100.00
DEDUCTIONS / BENEFITS	3,929.09	3,929.09	47,890.00	43,960.91	91.80
90-72002 AUDIT	0.00	0.00	1,800.00	1,800.00	100.00
90-72004 DATA PROCESSING SERVICES	4,001.33	4,001.33	17,450.00	13,448.67	77.07
90-72005 COUNTY EMPLOYEE CONTRACT	1,335.12	1,335.12	15,500.00	14,164.88	91.39
90-72007 JANITORIAL SERVICE	78.89	78.89	2,500.00	2,421.11	96.84
90-72008 LEGAL SERVICES	0.00	0.00	2,300.00	2,300.00	100.00
TOTAL SERVICES	5,415.34	5,415.34	39,550.00	34,134.66	86.31
90-72500 BOND/ NOTARY	0.00	0.00	200.00	200.00	100.00
90-72501 MEMBERSHIP BTPE/TBPC	0.00	0.00	650.00	650.00	100.00
90-72502 COMPUTER SUPPLIES	0.00	0.00	2,300.00	2,300.00	100.00
90-72504 EDUCATION & FEES	0.00	0.00	2,250.00	2,250.00	100.00
90-72505 INSURANCE - LIABILITY	0.00	0.00	800.00	800.00	100.00
90-72506 INSURANCE BUILDING/CONTENT	0.00	0.00	1,150.00	1,150.00	100.00
90-72507 LEGAL NOTICES/PRINTING	0.00	0.00	9,900.00	9,900.00	100.00
90-72508 MAINT - HARDWARE/EQUIP	0.00	0.00	2,600.00	2,600.00	100.00
90-72509 MAINT - OFFICE EQUIP	453.00	453.00	1,200.00	747.00	62.25
90-72510 MILEAGE & TRAVEL	0.00	0.00	2,800.00	2,800.00	100.00
90-72511 OFFICE SUPPLIES	26.56	26.56	2,800.00	2,773.44	99.05
90-72512 POSTAGE	0.00	0.00	13,800.00	13,800.00	100.00
90-72513 POSTAGE METER/BOX RENTAL	0.00	0.00	1,400.00	1,400.00	100.00
90-72515 RENTAL - COPIER	(131.79)	(131.79)	1,800.00	1,931.79	107.32
90-72516 ELECTRICITY	0.00	0.00	3,000.00	3,000.00	100.00
90-72517 TELEPHONE	0.00	0.00	3,100.00	3,100.00	100.00
90-72518 WATER & SEWER	0.00	0.00	1,000.00	1,000.00	100.00
90-72519 MORTGAGE	1,352.31	1,352.31	16,500.00	15,147.69	91.80
90-72520 BUILDING MAINT.	127.65	127.65	2,025.00	1,897.35	93.70
TOTAL GENERAL EXPENSES	1,827.73	1,827.73	69,275.00	67,447.27	97.36
90-79000 OFFICE EQUIPMENT	0.00	0.00	2,000.00	2,000.00	100.00
90-79001 COMPUTER EQUIPMENT	0.00	0.00	5,000.00	5,000.00	100.00
90-79002 BUILDING EXPENSE	0.00	0.00	2,200.00	2,200.00	100.00
90-79990 CONTINGENCY	0.00	0.00	3,000.00	3,000.00	100.00
TOTAL CAPITAL INVESTMENTS	0.00	0.00	12,200.00	12,200.00	100.00
TOTAL EXPENSES	\$ (20,974.76)	\$ (20,974.76)	\$ (286,546.00)	(265,571.24)	92.68

For Management Purposes Only

bc

Caldwell County Appraisal District Cash Disbursements Journal For the Period From Jan 1, 2018 to Jan 31, 2018

Filter Criteria includes: Report order is by Date. Report is printed in Detail Format.

Date	Check #	Account ID	Line Description	Debit Am	Credit Am
1/1/18	007581	72501 10000	2018 ANNUAL MEMBERSHIP DUES Internat'l Assoc of Assessing Officers	210.00	210.00
1/1/18	007584	72501 10000	2018 MEMBERSHIP RENEWAL Texas Assoc. Appraisal Districts	1,500.00	1,500.00
1/1/18	007604	72520 90-72520 10000	2017 ANNUAL TERMITE INSPECTION - APPR 2017 ANNUAL TERMITE INSPECTION - COLL Century Pest Control Inc	115.50 34.50	150.00
1/1/18	007605	72004 90-72004 72004 72004 10000	INV#MN00008668/ PACS MAINT/SUPPORT 2018 1ST QTR/APPR INV#MN00008668/ PACS MAINT/SUPPORT 2018 1ST QTR/COLL INV#MN00008668/CLOUD HOSTING FEE 2018 INV#MN00008668/iPAD SERVER MAINT FEE 2018 TRUE AUTOMATION - Harris Computer Sys	7,920.56 4,001.33 916.64 6,678.01	19,516.54
1/1/18	007607	72000 10000	2018 1ST QTR VALUATION FEE CAPITOL APPRAISAL GROUP	10,000.00	10,000.00
1/1/18	007611	72520 90-72520 10000	INV #113-M JAN 2018 LAWN SERVICES - APPR INV #113-M JAN 2018 LAWN SERVICES - COLL Jesus Gonzales	123.20 36.80	160.00
1/1/18	007613	72517 10000	JAN 2018 LINE CHARGE - LULING SPECTRUM BUSINESS	110.56	110.56
1/1/18	007616	71004 90-71004 10000	JAN 2018 HEALTH INS - APPR JAN 2018 HEALTH INS - COLL UNITED HEATHCARE SERVICES	6,051.87 1,102.59	7,154.46
1/4/18	007619	90-72511 10000	INV #20384 INK REFILL PAD - COLL PRINTING SOLUTIONS	7.70	7.70
1/4/18	007624	72524 10000	2018 REGISTRATION TRK #'S 07401 & 09301 Caldwell County Tax Assessor-Col	15.00	15.00
1/5/18	007628	71004 90-71004 10000	JAN 2018 AD&D, LIFE, LTD - APPR JAN 2018 AD&D, LIFE, LTD - COLL United Health Care Ins Company	239.13 57.20	296.33
1/18/18	007634	72519 90-72519 10000	JAN 2018 BUILDING LOAN PAYMENT - APPR JAN 2018 BUILDING LOAN PAYMENT - COLL First Lockhart National Bank	4,527.30 1,352.31	5,879.61
1/18/18	007635	72514 10000	SUBSCRIPTION CANCELLATION - FINAL PAYMENT AUSTIN AMERICAN STATESMAN	60.34	60.34
1/18/18	007636	72501 10000	APPLICATION FOR MELISSA ROUGEOU Texas Dept. of Licensing and Regulation	100.00	100.00
1/18/18	007637	72524 10000	OIL CHANGE VEH #07101 STRAIGHT AUTOMOTIVE & TIRE CENTER	48.97	48.97
1/18/18	007638	72524 10000	ST INSP VEH #09301 & 07401 - REPL BRAKE LIGHT CHUCK NASH AUTO GROUP	15.58	15.58
1/18/18	007640	72511 90-72511 10000	RETURN ENVELOPES RETURN ENVELOPES BUSINESS FORM SOLUTIONS LLC	63.12 18.86	81.98
1/18/18	007642V	90-72515 10000	INV #091779941 - DEC 2017 COLL PRINT CHARGES XEROX CORP	131.79	131.79

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**Caldwell County Appraisal District
Cash Disbursements Journal
For the Period From Jan 1, 2018 to Jan 31, 2018**

Filter Criteria includes: Report order is by Date. Report is printed in Detail Format.

Date	Check #	Account ID	Line Description	Debit Am	Credit Am
1/18/18	007644	72517 10000	JAN 2018 LINE CHARGE - LOCKHART SPECTRUM BUSINESS	117.62	117.62
1/18/18	007646	72520 90-72520 10000	INV #6969734 1ST QTR 2018 PEST CONTROL SERVICES - APPR INV #6969734 1ST QTR 2018 PEST CONTROL SERVICES - COLL ABC Home & Commercial Services	65.45 19.55	85.00
1/18/18	007647	72517 10000	JAN 2018 IPAD UNITS APPRAISAL AT&T Mobility	237.06	237.06
1/18/18	007648	72007 90-72007 10000	INV #9760 JAN 2018 JANITORIAL SERVICES - APPR INV #9760 JAN 2018 JANITORIAL SERVICES - COLL Buildingstars	264.11 78.89	343.00
1/18/18	007649	90-72509 10000	INV #1307276 SERV/MAINT JETSCAN SER #306095 (VS) Cummins-Allison Corp.	453.00	453.00
1/18/18	007653	72524 10000	SWAY BAR/BUSHINGS - VEH #07101 STRAIGHT AUTOMOTIVE & TIRE CENTER	129.21	129.21
1/18/18	007654	90-72005 10000	JAN 2018 LULING EMPLOYEE SALARY CALDWELL COUNTY TREASURER	1,335.12	1,335.12
1/21/18	07694	71004 90-71004 30028 10000	FEB 2018 HEALTH INS - APPR FEB 2018 HEALTH INS - COLL JAN 2018 MED PAYABLE UNITED HEATHCARE SERVICES	6,051.87 1,102.59 471.07	7,625.53
1/25/18	007658	72004 10000	INV #93405031 2018 ARC MAP MAINT & SUPPORT ESRI	3,929.25	3,929.25
1/25/18	007659	72507 10000	1 SHIRT - APPR Proforma	14.98	14.98
1/25/18	007660	72003 10000	3 BOD NAME PLATES; APPR NAME PLATE LOGOS	38.00	38.00
1/25/18	007664	72501 10000	2018 ANNUAL RENEWAL - KE - REG #74117 Texas Dept. of Licensing and Regulation	45.00	45.00
1/25/18	007665	72524 10000	INV #5209, SENSORS, OIL CHG VEH #07401 STRAIGHT AUTOMOTIVE & TIRE CENTER	430.64	430.64
1/25/18	007666	72520 90-72520 10000	FEB 2018 LAWN SERVICES - APPR FEB 2018 LAWN SERVICES - COLL Jesus Gonzales	123.20 36.80	160.00
1/25/18	007667	79001 79001 10000	SCANNER - APPR COMP MONITOR - APPR CDW-G	930.55 421.73	1,352.28
1/26/18	007668	72001 10000	2018 ARB TRAINING REGISTRATION Texas Comptroller of Public Accounts	350.00	350.00
Total				62,084.55	62,084.55

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Caldwell County Appraisal District
INCOME STATEMENT- APPRAISAL
 For the One Month Ending January 31, 2018

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERE	%
Revenues					
CITY OF LOCKHART	\$ 23,796.45	\$ 23,796.45	\$ 95,185.82	71,389.37	75.00
CITY OF LULING	6,385.40	6,385.40	25,541.61	19,156.21	75.00
CITY OF MARTINDALE	1,644.69	1,644.69	6,578.74	4,934.05	75.00
CITY OF MUSTANG RIDGE	687.85	687.85	2,751.41	2,063.56	75.00
CITY OF NIEDERWALD	90.24	90.24	360.97	270.73	75.00
CITY OF UHLAND	491.44	491.44	491.42	(0.02)	0.00
CALDWELL COUNTY	89,779.75	89,779.75	359,118.98	269,339.23	75.00
LOCKHART ISD	90,857.72	90,857.72	363,430.90	272,573.18	75.00
LULING ISD	21,901.01	21,901.01	87,604.06	65,703.05	75.00
PRAIRIE LEA ISD	6,407.06	6,407.06	25,628.26	19,221.20	75.00
PLUM CREEK CONS DIST	1,501.34	1,501.34	6,005.35	4,504.01	75.00
PLUM CREEK UNDERGROU	1,403.49	1,403.49	5,613.94	4,210.45	75.00
GONZALES ISD	1,773.38	1,773.38	7,093.53	5,320.15	75.00
WEALDER ISD	1,403.08	1,403.08	5,612.30	4,209.22	75.00
SAN MARCOS ISD	10,975.91	10,975.91	43,903.62	32,927.71	75.00
HAYS ISD	9,899.84	9,899.84	9,899.83	(0.01)	0.00
GONZALES COUNTY UWD	43.96	43.96	175.84	131.88	75.00
CALDWELL-HAYS ESD1	7,366.60	7,366.60	7,366.61	0.01	0.00
CITY OF SAN MARCOS	712.67	712.67	2,850.68	2,138.01	75.00
CALDWELL ESD #2	556.29	556.29	2,225.15	1,668.86	75.00
CALDWELL ESD #3	581.40	581.40	2,325.60	1,744.20	75.00
CALDWELL ESD #4	452.25	452.25	1,809.00	1,356.75	75.00
AUSTIN COMMUNITY COLL	160.59	160.59	642.37	481.78	75.00
Total Revenues	278,872.41	278,872.41	1,062,215.99	783,343.58	73.75
TOTAL BUDGET REV	\$ 278,872.41	\$ 278,872.41	\$ 1,062,215.99	783,343.58	73.75
COPIES MISC REVENUE	\$ (237.40)	\$ (237.40)	\$ 0.00	237.40	0.00
INTEREST INCOME REVENU	(675.65)	(675.65)	0.00	675.65	0.00
INVESTMENT INTEREST INC	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER REVENUE	(913.05)	(913.05)	0.00	913.05	0.00

Caldwell County Appraisal District
INCOME STATEMENT- COLLECTION

For the One Month Ending January 31, 2018

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERE	%
Revenues					
CITY OF LOCKHART	\$ 6,688.29	\$ 6,688.29	\$ 26,753.16	20,064.87	75.00
CITY OF LULING	1,840.42	1,840.42	7,361.69	5,521.27	75.00
CITY OF MARTINDALE	462.26	462.26	1,849.04	1,386.78	75.00
CITY OF MUSTANG RIDGE	193.33	193.33	773.32	579.99	75.00
CITY OF NIEDERWALD	25.36	25.36	101.45	76.09	75.00
CITY OF UHLAND	138.12	138.12	138.12	0.00	0.00
CALDWELL COUNTY	25,233.72	25,233.72	100,934.88	75,701.16	75.00
LOCKHART ISD	25,536.70	25,536.70	102,146.79	76,610.09	75.00
LULING ISD	7,393.01	7,393.01	29,572.02	22,179.01	75.00
PRAIRIE LEA ISD	2,435.60	2,435.60	9,742.39	7,306.79	75.00
PLUM CREEK CONS DIST	421.97	421.97	1,687.88	1,265.91	75.00
PLUM CREEK UNDERGROUND	394.47	394.47	1,577.87	1,183.40	75.00
GONZALES COUNTY UWD	12.36	12.36	49.42	37.06	74.99
CALDWELL-HAYS ESD1	2,070.48	2,070.48	2,070.48	0.00	0.00
CALDWELL ESD #2	156.35	156.35	625.40	469.05	75.00
CALDWELL ESD #3	163.41	163.41	653.64	490.23	75.00
CALDWELL ESD #4	127.11	127.11	508.44	381.33	75.00
Total Revenues	73,292.96	73,292.96	286,545.99	213,253.03	74.42
TAX CERTIFICATES	(40.00)	(40.00)	0.00	40.00	0.00
TOTAL TAX CERT. REVENUE	(40.00)	(40.00)	0.00	40.00	0.00
TOTAL BUDGET REVENUE	\$ 73,332.96	\$ 73,332.96	\$ 286,545.99	213,213.03	74.41
RETURN CHECK FEE	\$ (200.00)	\$ (200.00)	\$ 0.00	200.00	0.00
BUS PP RENDITION PENALTY	(561.92)	(561.92)	0.00	561.92	0.00
OFFICE RENTAL INCOME	(100.00)	(100.00)	0.00	100.00	0.00
TOTAL OTHER REVENUE	(861.92)	(861.92)	0.00	861.92	0.00
DELINQUENT ATTORNEY FEES- L	(17,755.24)	(17,755.24)	0.00	17,755.24	0.00
DELINQUENT ATTORNEY FEES- P	(3,838.41)	(3,838.41)	0.00	3,838.41	0.00
DELINQUENT ABSTRACT FEES- L	(100.00)	(100.00)	0.00	100.00	0.00
DELINQUENT ABSTRACT FEES- P	(175.00)	(175.00)	0.00	175.00	0.00
TOTAL DELINQUENT ATTORNEY	(21,868.65)	(21,868.65)	0.00	21,868.65	0.00

For Management Purposes Only

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CALDWELL COUNTY APPRAISAL DISTRICT

BUDGET TRANSFER

COLLECTION BUDGET YEAR 2017

LINE ITEM #	DESCRIPTION	INCREASE	DECREASE	PREVIOUS APPROPRIATION	NEW APPROPRIATION
90-72005	County Employee Contract	\$280.00	\$0.00	\$15,500.00	\$15,780.00
90-72506	Insurance Bldg/Contents	\$150.00	\$0.00	\$900.00	\$1,050.00
90-72517	Telephone	\$20.00	\$0.00	\$3,200.00	\$3,220.00
90-72518	Water & Sewer	\$560.00	\$0.00	\$460.00	\$1,020.00
90-79001	Computer Equip	\$0.00	\$1,010.00	\$4,200.00	\$3,190.00
	TOTALS	\$1,010.00	\$1,010.00	\$24,260.00	\$24,260.00

EXPLANATION

To fund end of year line reconciliation for 2017.

Passed and approved on this _____ day of _____, 2018.

Chairman, Board of Directors

Secretary, Board of Directors

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Caldwell County Appraisal District
EXPENSE STATEMENT - COLLECTION
 For the Twelve Months Ending December 31, 2017

	Current Month	YTD ACTUAL	YTD BUDGET	UNENCUMBERED	%
90-70120 DEPUTY TAX COLLECTOR	\$ 49,235.04	\$ 49,235.04	\$ 49,235.00	(0.04)	0.00
90-70121 COLLECTION SPECIALIST	35,165.04	35,165.04	35,165.00	(0.04)	0.00
90-70126 PUBLIC ASSISTANT	30,334.45	30,334.45	30,360.00	25.55	0.08
90-70135 PAYROLL CONTINGENCY	0.00	0.00	0.00	0.00	0.00
TOTAL WAGES AND SALARIES	114,734.53	114,734.53	114,760.00	25.47	0.02
90-71000 PAYROLL TAX	8,676.70	8,676.70	9,200.00	523.30	5.69
90-71002 RETIREMENT/EMPLOYER	10,647.15	10,647.15	10,700.00	52.85	0.49
90-71004 HEALTH BENEFITS	14,294.41	14,294.41	24,200.00	9,905.59	40.93
90-71005 WORKER COMP	685.67	685.67	775.00	89.33	11.53
90-71006 UNEMPLOYMENT	140.18	140.18	2,375.00	2,234.82	94.10
DEDUCTIONS / BENEFITS	34,444.11	34,444.11	47,250.00	12,805.89	27.10
90-72002 AUDIT	1,702.00	1,702.00	1,850.00	148.00	8.00
90-72004 DATA PROCESSING SERVICES	16,797.41	16,797.41	16,800.00	2.59	0.02
90-72005 COUNTY EMPLOYEE CONTRACT	15,772.60	15,772.60	15,500.00	(272.60)	(1.76)
90-72007 JANITORIAL SERVICE	867.79	867.79	2,500.00	1,632.21	65.29
90-72008 LEGAL SERVICES	0.00	0.00	2,300.00	2,300.00	100.00
TOTAL SERVICES	35,139.80	35,139.80	38,950.00	3,810.20	9.78
90-72500 BOND/ NOTARY	34.50	34.50	200.00	165.50	82.75
90-72501 MEMBERSHIP BTPE/TBPC	450.00	450.00	650.00	200.00	30.77
90-72502 COMPUTER SUPPLIES	623.76	623.76	2,300.00	1,676.24	72.88
90-72504 EDUCATION & FEES	247.90	247.90	2,250.00	2,002.10	88.98
90-72505 INSURANCE - LIABILITY	558.00	558.00	800.00	242.00	30.25
90-72506 INSURANCE BUILDING/CONTENT	1,045.37	1,045.37	900.00	(145.37)	(16.15)
90-72507 LEGAL NOTICES/PRINTING	8,418.80	8,418.80	9,900.00	1,481.20	14.96
90-72508 MAINT - HARDWARE/EQUIP	157.98	157.98	2,600.00	2,442.02	93.92
90-72509 MAINT - OFFICE EQUIP	1,199.55	1,199.55	1,200.00	0.45	0.04
90-72510 MILEAGE & TRAVEL	271.25	271.25	2,800.00	2,528.75	90.31
90-72511 OFFICE SUPPLIES	2,406.43	2,406.43	2,700.00	293.57	10.87
90-72512 POSTAGE	12,440.74	12,440.74	13,800.00	1,359.26	9.85
90-72513 POSTAGE METER/BOX RENTAL	1,133.08	1,133.08	1,400.00	266.92	19.07
90-72515 RENTAL - COPIER	1,705.81	1,705.81	1,800.00	94.19	5.23
90-72516 ELECTRICITY	1,817.11	1,817.11	3,550.00	1,732.89	48.81
90-72517 TELEPHONE	3,216.45	3,216.45	3,200.00	(16.45)	(0.51)
90-72518 WATER & SEWER	1,019.74	1,019.74	460.00	(559.74)	(121.68)
90-72519 MORTGAGE	16,227.72	16,227.72	16,500.00	272.28	1.65
90-72520 BUILDING MAINT.	556.60	556.60	2,000.00	1,443.40	72.17
TOTAL GENERAL EXPENSES	53,530.79	53,530.79	69,010.00	15,479.21	22.43
90-79000 OFFICE EQUIPMENT	120.52	120.52	1,700.00	1,579.48	92.91
90-79001 COMPUTER EQUIPMENT	2,678.92	2,678.92	4,200.00	1,521.08	36.22
90-79002 BUILDING EXPENSE	2.76	2.76	2,000.00	1,997.24	99.86
90-79990 CONTINGENCY	2,100.00	2,100.00	3,000.00	900.00	30.00
TOTAL CAPITAL INVESTMENTS	4,902.20	4,902.20	10,900.00	5,997.80	55.03
TOTAL EXPENSES	\$ (242,751.43)	\$ (242,751.43)	\$ (280,870.00)	(38,118.57)	13.57

EideBailly

CPAs & BUSINESS ADVISORS

February 12, 2018

To the Board of Directors of
Caldwell County Appraisal District
C/O Ms. Mary LaPoint
P.O. Box 900
Lockhart, Tx. 78644

The following represents our understanding of the services we will provide to **Caldwell County Appraisal District**.

You have requested that we audit the financial statements of the governmental activities and each major fund of **Caldwell County Appraisal District**, as of December 31, 2017, and for the year then ended, and the related notes to the financial statements, which collectively comprise **Caldwell County Appraisal District**'s basic financial statements as listed in the table of contents. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter. Our audit will be conducted with the objective of our expressing an opinion on each opinion unit applicable to those basic financial statements.

Accounting principles generally accepted in the United States of America (U.S. GAAP), as promulgated by the Governmental Accounting Standards Board (GASB) require that the management's discussion and analysis and the TCDRS schedules be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by GASB, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the RSI in accordance with auditing standards generally accepted in the United States of America (U.S. GAAS). These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation, and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by U.S. GAAP. This RSI will be subjected to certain limited procedures but will not be audited:

- Management's Discussion and Analysis
- Schedule of Changes in Net Pension Liability and Related Ratios - TCDRS
- Schedule of Employer Contributions – TCDRS

Auditor Responsibilities

We will conduct our audit in accordance with U.S. GAAS and, if applicable, in accordance with any state or regulatory audit requirements. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the basic financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the basic financial statements, whether due to error, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements.

What inspires you, inspires us. | eidebailly.com

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An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the basic financial statements. If appropriate, our procedures will therefore include tests of documentary evidence that support the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of cash, investments, and certain other assets and liabilities by correspondence with creditors and financial institutions. As part of our audit process, we will request written representations from your attorneys, and they may bill you for responding. At the conclusion of our audit, we will also request certain written representations from you about the basic financial statements and related matters.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements (whether caused by errors, fraudulent financial reporting, misappropriation of assets, or violations of laws or governmental regulations) may not be detected exists, even though the audit is properly planned and performed in accordance with U.S. GAAS and, if applicable, in accordance with state or regulatory audit requirements.

In making our risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of the basic financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the basic financial statements that we have identified during the audit. Our responsibility as auditors is, of course, limited to the period covered by our audit and does not extend to any other periods.

We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the basic financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

Compliance with Laws and Regulations

As previously discussed, as part of obtaining reasonable assurance about whether the basic financial statements are free of material misstatement, we will perform tests of **Caldwell County Appraisal District's** compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Other Services

We will also assist in preparing the financial statements of **Caldwell County Appraisal District** in conformity with U.S. generally accepted accounting principles based on information provided by you. We will also provide other nonattest services related to preparation of proposed adjusting journal entries, maintenance of depreciation schedules, etc.

Management Responsibilities

Our audit will be conducted on the basis that management and, when appropriate, those charged with governance, acknowledge and understand that they have responsibility:

- a. For the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America;

- b. For the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to error fraudulent financial reporting, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements;
- c. To provide us with:
 - i. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the basic financial statements such as records, documentation, and other matters;
 - ii. Additional information that we may request from management for the purpose of the audit; and
 - iii. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.
- d. For including the auditor's report in any document containing basic financial statements that indicates that such basic financial statements have been audited by the entity's auditor;
- e. For identifying and ensuring that the entity complies with the laws and regulations applicable to its activities;
- f. For adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current period under audit are immaterial, both individually and in the aggregate, to the financial statements as a whole; and
- g. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets.

With respect to financial statement preparation services and any other nonattest services we perform including preparation of proposed adjusting journal entries; maintenance of depreciation schedules, etc., **Caldwell County Appraisal District's** management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) establishing and maintaining internal controls, including monitoring ongoing activities.

As part of our audit process, we will request from management and, when appropriate, those charged with governance, written confirmation concerning representations made to us in connection with the audit.

Reporting

We will issue a written report upon completion of our audit of **Caldwell County Appraisal District's** basic financial statements. Our report will be addressed to the governing body of **Caldwell County Appraisal District**. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement.

Other

We understand that your employees will prepare all confirmations we request and will locate any documents or support for any other transactions we select for testing.

If you intend to publish or otherwise reproduce the basic financial statements and make reference to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

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Provisions of Engagement Administration, Timing and Fees

During the course of the engagement, we may communicate with you or your personnel via fax or e-mail, and you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications.

L. Diane Terrell is the engagement partner for the audit services specified in this letter. Responsibilities include supervising services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report. We expect to begin our audit on approximately March 5, 2018.

Our fees are based on the amount of time required at various levels of responsibility, plus actual out-of-pocket expenses. Invoices are payable upon presentation. We estimate that our fee for the audit will be \$7,500. We will notify you immediately of any circumstances we encounter that could significantly affect this initial fee estimate. Whenever possible, we will attempt to use **Caldwell County Appraisal District**'s personnel to assist in the preparation of schedules and analyses of accounts. This effort could substantially reduce our time requirements and facilitate the timely conclusion of the audit.

In addition, we will be compensated for any time and expenses, including time and expenses of legal counsel, we may incur in conducting or responding to discovery requests or participating as a witness or otherwise in any legal, regulatory, or other proceedings as a result of our Firm's performance of these services. You and your attorney will receive, if lawful, a copy of every subpoena we are asked to respond to on your behalf and will have the ability to control the extent of the discovery process to control the costs you may incur.

Should our relationship terminate before our audit procedures are completed and a report issued, you will be billed for services to the date of termination. All bills are payable upon receipt. A service charge of 1% per month, which is an annual rate of 12%, will be added to all accounts unpaid 30 days after billing date. If collection action is necessary, expenses and reasonable attorney's fees will be added to the amount due.

During the course of the audit, we may observe opportunities for economy in, or improved controls over, your operations. We will bring such matters to the attention of the appropriate level of management, either orally or in writing.

You agree to inform us of facts that may affect the basic financial statements of which you may become aware during the period from the date of the auditor's report to the date the financial statements are issued.

We agree to retain our audit documentation or work papers for a period of at least five years from the date of our report.

At the conclusion of our audit engagement, we will communicate to the Board of Directors the following significant findings from the audit:

- Our view about the qualitative aspects of the entity's significant accounting practices;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- Representations we requested from management;

- Management's consultations with other accountants, if any; and
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

The audit documentation for this engagement is the property of Eide Bailly LLP and constitutes confidential information.

Eide Bailly LLP is a member of HLB International, a worldwide organization of accounting firms and business advisors, ("HLB"). Each member firm of HLB, including Eide Bailly LLP is a separate and independent legal entity and is not owned or controlled by any other member of HLB. Each member firm of HLB is solely responsible for its own acts and omissions and no other member assumes any liability for such acts or omissions. Neither Eide Bailly LLP, nor any of its affiliates, are responsible or liable for any acts or omission of HLB or any other member firm of HLB and hereby specifically disclaim any and all responsibility, even if Eide Bailly LLP, or any of its affiliates are aware of such acts or omissions of another member of HLB.

Eide Bailly LLP formed The Eide Bailly Alliance Network, a network for small to mid-sized CPA firms across the nation. Each member firm of The Eide Bailly Alliance, including Eide Bailly LLP, is a separate and independent legal entity and is not owned or controlled by any other member of The Eide Bailly Alliance. Each member firm of The Eide Bailly Alliance is solely responsible for its own acts and omissions and no other member assumes any liability for such acts or omissions. Neither Eide Bailly LLP, nor any of its affiliates, are responsible or liable for any acts or omission of The Eide Bailly Alliance or any other member firm of The Eide Bailly Alliance and hereby specifically disclaim any and all responsibility, even if Eide Bailly LLP, or any of its affiliates are aware of such acts or omissions of another member of The Eide Bailly Alliance.

DISPUTE RESOLUTION

The following procedures shall be used to resolve any disagreement, controversy or claim that may arise out of any aspect of our services or relationship with you, including this engagement, for any reason ("Dispute"). Specifically, we agree to first mediate.

Mediation

All Disputes between us shall first be submitted to non-binding mediation by written notice ("Mediation Notice") to the other party. In mediation, we will work with you to resolve any differences voluntarily with the aid of an impartial mediator. The mediator will be selected by mutual agreement, but if we cannot agree on a mediator, one shall be designated by the American Arbitration Association ("AAA").

The mediation will be conducted as specified by the mediator and agreed upon by the parties. The parties agree to discuss their differences in good faith and to attempt, with the assistance of the mediator, to reach an amicable resolution of the Dispute. Mediation will be conducted with the parties in person in Abilene, Texas. Each party will bear its own costs in the mediation. The fees and expenses of the mediator will be shared equally by the parties.

Either party may commence suit on a Dispute after the mediator declares an impasse.

INDEMNITY

You agree that none of Eide Bailly LLP, its partners, affiliates, officers or employees (collectively "Eide Bailly") shall be responsible for or liable to you for any misstatements in your financial statements that we may fail to detect as a result of knowing representations made to us, or the concealment or intentional withholding of information from us, by any of your owners, directors, officers or employees, whether or not they acted in doing

so in your interests or for your benefit, and to hold Eide Bailly harmless from any claims, losses, settlements, judgments, awards, damages and attorneys' fees from any such misstatement, provided that the services performed hereunder were performed in accordance with professional standards, in all material respects.

If a claim is brought against you by a third-party that arises out of or is in any way related to the services provided under this engagement, you agree to indemnify Eide Bailly LLP, its partners, affiliates, officers and employees (collectively "Eide Bailly"), against any losses, including settlement payments, judgments, damage awards, punitive or exemplary damages, and the costs of litigation (including attorneys' fees) associated with the services performed hereunder provided that the services were performed in accordance with professional standards, in all material respects.

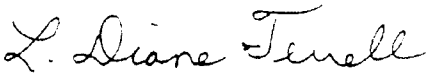
ASSIGNMENTS PROHIBITED

You agree that you will not and may not assign, sell, barter or transfer any legal rights, causes of actions, claims or Disputes you may have against Eide Bailly, its partners, affiliates, officers and employees, to any other person or party, or to any trustee, receiver or other third party.

Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the basic financial statements including our respective responsibilities.

We appreciate the opportunity to be your certified public accountants and look forward to working with you and your staff.

Respectfully,



L. Diane Terrell
Partner

RESPONSE:

This letter correctly sets forth our understanding.

Acknowledged and agreed on behalf of management of **Caldwell County Appraisal District** by:

Name: _____

Title: _____

Date: _____

Acknowledged and agreed on behalf of the Board of Directors of **Caldwell County Appraisal District** by:

Name: _____

Title: _____

Date: _____

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**CALDWELL COUNTY APPRAISAL DISTRICT
EMPLOYEE POLICIES AND HANDBOOK**

Adopted _____

In drafting this Employee Handbook, we have avoided the use of specific gender pronouns wherever possible. However, where such avoidance would have led to very awkward sentences, we have used the masculine pronoun. This use should be considered to refer to both genders. All references to the "District" mean the Caldwell County Appraisal District.

**I.
NATURE OF EMPLOYMENT, AT-WILL STATUS
AND DISCLAIMER OF CONTRACTUAL RIGHTS**

Employment with the District is voluntarily entered into, and the employee is free to resign at-will at any time, with or without cause. Similarly, the District may terminate the employment relationship at-will at any time, with or without notice or cause.

This Handbook is comprised of general guidelines and employment related policies. Nothing in this Handbook is intended to create a contract, nor should it be construed to constitute contractual obligations of any kind or a contract of employment between the District and any of its employees. No manager, supervisor, or employee of the District has any authority to enter into any agreement for employment for any specified period of time or to make any agreement for employment other than at-will. Only the Chief Appraiser, with the consent of the Board of Directors, has the authority to make any such agreement and then only in writing.

No employee handbook can anticipate every circumstance or question about policy. The need will arise and the District reserves the right to revise, supplement, or rescind any policies or portion of the Handbook.

**II.
EMPLOYMENT POLICIES**

Equal Employment Opportunity

The District provides equal employment opportunities to all employees and applicants for employment without regard to race, color, religion, sex, national origin, age, disability, or status as a Vietnam-era or special disabled veteran in accordance with applicable federal and state laws. In addition, the District complies with applicable state and local laws governing nondiscrimination in employment. This policy applies to all terms and conditions of employment, including, but not limited to, hiring, placement, promotion, termination, layoff, recall, transfer, leaves of absence, compensation, and training.

Unlawful Harassment/Discrimination

The District expressly prohibits any form of unlawful employee harassment or discrimination based on race, color, religion, sex, national origin, age, disability, or status as a Vietnam-era or special disabled veteran. The term "harassment" includes but is not limited to, slurs, jokes, and other verbal, graphic, or physical conduct on the basis of age (40 and over), race, color, national origin, ancestry, religion, gender, pregnancy, sexual orientation, marital status, disability, veteran status or any other characteristic protected by federal or state law in which we have facilities. Improper interference with the ability of the District's employees to perform their expected job duties is not tolerated.

With respect to sexual harassment, the District prohibits:

1. Unwelcome sexual advances; requests for sexual favors; and all other verbal or physical conduct of a sexual or otherwise offensive nature, especially where:
 - a. Submission to such conduct is made either explicitly or implicitly a term or condition of employment;
 - b. Submission to or rejection of such conduct is used as the basis for decisions affecting an individual's employment; or
 - c. Such conduct has the purpose or effect of creating an intimidating, hostile, or offensive working environment.
2. Offensive comments, jokes, innuendos, and other sexually oriented statements or actions.

III. COMPENSATION POLICIES

Classifications of Employment

For purposes of salary administration and eligibility for overtime payments and employee benefits, the District classifies its employees as follows:

1. Full Time Regular Employees -- Employees hired to work the District's normal, full-time, forty-hour workweek on a regular basis. Such employees may be "exempt" or "nonexempt" as defined below. Such employees are eligible for all District benefits.
2. Part-Time Regular Employees -- Employees hired to work fewer than forty hours per week on a regular basis. Such employees may be "exempt" or "nonexempt" as defined below. Such employees, if they work at least twenty-five (25) hours per week, are eligible for all District benefits.

3. Temporary Employees -- Employees engaged to work full-time or part-time on the District's payroll with the understanding that their employment will be terminated no later than upon completion of a specific assignment. (Note that a temporary employee may be offered and may accept a new temporary assignment with the District and thus still retain temporary status.) Such employees may be "exempt" or "nonexempt" as defined below. (Note that employees hired from temporary employment agencies for specific assignments are employees of the respective agency and not of the District.) Such employees are not eligible for District benefits.
4. Nonexempt Employees -- Employees who are required to be paid overtime or compensatory time at the rate of time and one half (i.e., one and one-half times) their regular rate of pay for all hours worked beyond forty hours in a workweek, in accordance with applicable federal wage and hour laws. Nonexempt employees are those who do not fit the definition of an exempt employee according to FSLA.
5. Exempt Employees -- Employees who are not required to be paid overtime , in accordance with applicable federal wage and hour laws, for work performed beyond forty hours in a workweek, because they are compensated on a salary rather than an hourly basis, at not less than a stated amount, and meet certain tests regarding job duties and responsibilities. Executives, professional employees, outside sales representatives, and certain computer programmers and employees in administrative positions are typically exempt.

Each employee will be informed of the employee's initial employment classification and status as an exempt or nonexempt employee during the employee's orientation session. If the employee changes positions during employment as a result of promotion, transfer, or otherwise, the employee will be informed of any change in exemption status. The employee should direct any questions regarding employment classification or exemption status to the employee's supervisor.

Work Hours

The regular workweek for all full-time employees is forty hours, divided into five days, Monday through Friday, with employees regularly scheduled to work eight hours per day, with a one hour lunch period, and two fifteen minute breaks if workflow permits. Lunch breaks must be completed during the hours of 10:30 AM – 2:30 PM. Daily and weekly work schedules may be changed from time to time at the discretion of the District to meet the varying conditions of our business. Changes in work schedules will be announced as far in advance as practicable. ALL employees (including appraisers) must physically report to work at the office – other than class or conference – prior to going to the field.

Recording Work Hours

It is the policy of the District to comply with applicable laws that require records to be maintained of the hours worked by our employees. To ensure that accurate records are kept of the hours actually worked (including overtime hours where applicable) and of the accrued leave time taken, and to ensure that you are paid in a timely manner, non-exempt employees' work

time will be recorded on a daily basis, according to the method deemed appropriate by the Chief Appraiser. Falsification of a time record is a breach of District policy and is grounds for disciplinary action, up to and including termination.

Overtime Compensation Policy

An employee classified as a nonexempt employee will receive compensatory time off in lieu of pay for any overtime worked. All overtime hours must be expressly pre-approved by the Chief Appraiser, Deputy Chief Appraiser or Deputy Tax Collector. Compensation shall be determined as follows:

1. The employee will be paid for all hours worked between the first and fortieth hours in a given workweek.
2. Employees who work approved overtime hours will earn compensatory time off at a rate not less than one and one-half hours for each hour worked over forty hours in a given workweek. "Hours worked" include only time actually present on the job, and does not include leave taken during the week.
3. Employees who work approved overtime hours will earn compensatory time off at a rate not less than one and one-half hours for all hours worked on a District-observed holiday in addition to receiving regular holiday pay.

The Chief Appraiser will attempt to provide reasonable notice when the need for overtime work arises. However, advance notice may not always be possible. As with regular work hours, employees should not bring young children that require monitoring and supervision to the office while the employee is working overtime. Employees need to provide for day care arrangements in order that they are free to concentrate on their work.

The District encourages employees to use and shall grant an employee's request for compensatory time off within a reasonable time after earning the same unless the employee's absence would unduly disrupt the District's operations. All compensatory time not taken by December 31 of the year in which it is accrued, will be forfeited unless the employee has prior approval of the Chief Appraiser. At no time should the compensatory time balance exceed 160 hours. Any hours above 160 will be forfeited.

IV. TIME-OFF BENEFITS

Holiday Leave

The following days shall be declared as "official" holidays, and as such shall be observed by an appropriate number of paid days off from work by all full time District employees.

All employees will be issued a holiday leave list at the beginning of each year with the exact days listed.

New Years' Day
Martin Luther King's Birthday
Presidents' Day
Texas Independence Day
Good Friday
Memorial Day

Independence Day
Labor Day
Columbus Day
Veteran's Day
Thanksgiving Day and Friday after
Christmas Eve + one day

The Board of Directors shall have the authority to establish any other days as "special" holidays, which shall likewise be observed, by an appropriate number of days off from work. Holidays that fall during any approved leave of absence with pay shall not be charged as days of leave taken.

For the employee to be paid for the above-designated holidays, the employee must work the eight hours before and eight hours after unless on approved personal leave with pay. The approved leave with pay will not include sick leave unless it is an emergency with Chief Appraiser approval and a doctor's note.

Office Closures may occur at the discretion of the Chief Appraiser for purposes of staff training, inclement weather or other situations as deemed necessary by the Chief Appraiser. The staff will be advised of the date and duration of such closures as soon as practicable.

Employees who are members of religious faiths, which celebrate widely recognized holidays that are not District holidays may take leave for those days and charge such time against annual personal leave.

Personal Leave

All full time District employees having occupied such fulltime position for a period of six (6) consecutive calendar months shall be allowed to take such any accrued annual personal leave with pay. The employee may use personal leave for vacation, business or other personal affairs.

Personal leave time shall accrue at the following rate:

<u>Years of Service</u> <u>As of Anniversary Date</u>	<u>Annual</u> <u>Personal Leave</u> <u>Allowance</u>
six months	6 days beginning on 6-month anniversary
1 year to 5 years	12 days
6 years to 10 years	15 days
11 years	16 days
12 years	17 days
13 years	18 days
14 years	19 days
15 or more years	20 days

Personal leave may be carried forward from one calendar year to the other; however, accumulated personal leave may never exceed twenty (20) days (160 hours) at any given time. All accrued personal leave in excess of twenty (20) days is deemed forfeited and, upon an

employee's termination, the District will only reimburse an employee for twenty (20) unused personal leave days (160 hours).

Employees are required to get the approval of the employee's immediate supervisor prior to scheduling personal leave. The supervisor shall get the Chief Appraiser's approval for such personal leave. If the Chief Appraiser is not available, the approval may come from the Deputy Chief Appraiser or the Administrative Assistant.

Sick Leave

All full time District employees shall earn sick leave with full pay at the rate of one (1) working day (8 hours) for each calendar month of service.

Paid sick leave shall accrue from the date of employment, but shall not be taken until the successful completion of the initial three (3) month period unless the sick leave involves a medical emergency and is approved by the Chief Appraiser.

An employee may be eligible for sick leave for the following reasons:

1. Personal illness or physical incapacity,
2. Legal quarantine
3. Necessary medical or dental appointments which cannot be scheduled during non-working hours
4. Illness in the immediate family requiring an employee to remain absent from work. Immediate family is defined for purposes of this policy to include the spouse, children, or anyone normally residing in the employee's household.

An employee who is unable to report for work because of one of the above reasons shall report the reason for the employee's absence to the Supervisor by 8:30 am on the day the employee is scheduled to report to work if the employee is to receive sick leave compensation. If the employee's immediate supervisor is not available then he or she is to contact the Deputy Chief Appraiser or Administrative Assistant. If the employee has exhausted all sick leave then personal leave will be charged.

Sick leave with pay in excess of three (3) working days shall be allowed only after presenting a written statement by a physician certifying that the employee's condition prevented the employee from reporting to work if the Chief Appraiser requests such statement. If a written statement is not presented, personal leave will be charged for all days after three (3).

Sick leave may be carried over from year to year but an employee terminating from the District will not be compensated for unused accrued sick leave. Maximum accrued sick leave shall not exceed 20 days (160 hours) at any given time. All accrued sick leave in excess of twenty (20) days will be forfeited.

If all accumulated sick leave time has been exhausted at the end of the month, the time the employee may have earned for that month of service will not accrue until the first day of the following month.

An employee terminating his/her services from the District shall not be allowed the use of sick leave in the last two (2) calendar weeks of employment, unless the employee provides a written statement by a physician certifying that the employee's condition prevented him/her from reporting to work.

Shared Sick Leave

An employee may donate sick leave to one or more employees who have exhausted their accumulated sick, personal, and compensatory leave balances. To be eligible to receive donated sick leave:

1. The recipient must be an employee who can accrue sick leave.
2. The employee or member of the immediate family suffers from a medically certified illness, injury, impairment, or physical or mental condition which has caused, or is likely to cause, the employee to go on leave for at least ten (10) consecutive working days. Immediate family means spouse, parent or child or person of similarly close blood or legal relationship.
3. The recipient has or will have exhausted all paid leave.
4. The recipient has complied with District regulations governing the use of sick leave.
5. The absence is certified by a licensed practicing physician. The employee receiving the sick leave donation must provide a statement from the employee's physician indicating that leave will be for at least ten (10) consecutive work days and certifying the need for the employee to be off work. If the employee needs to be off to care for an immediate family member, the physician's statement must indicate the employee's need to care for an immediate family member for at least ten (10) consecutive working days.

To be eligible to donate sick leave, the donor must be an employee of the District who has a balance of at least 80 hours of sick leave after donation. To receive or donate shared sick leave:

1. The employee must request shared sick leave in writing and submit the request, along with an appropriate statement from the employee's physician, to the Chief Appraiser. The physician's statement must indicate the reason the employee will be unable to perform the duties of their position for ten (10) or more consecutive working days and must include a beginning and ending date. The ending date can be revised if the physician deems necessary.
2. Upon approval by the Chief Appraiser, the request for shared sick leave will be forwarded, along with the medical certification, to the District director of human services or Administrative Assistant. The director must review the request and medical statements for completeness and accuracy.
3. An employee donating time to the recipient must state the employee's intent to donate in writing and state the amount of hours that the employee wishes to donate and to

whom the donation is intended. The document must be submitted to the director of human resources or Administrative Assistant. The director or Administrative Assistant must review the document and will determine if the donor meets the program requirements.

4. When the recipient returns to work, the director of human resources or Administrative Assistant must record the recipient's doctor's statement releasing the employee, date returned to work and the number of donated hours (if any) that need to be returned to the donor(s) in the recipient's file. Any unused time will be returned to the donor(s) on a "last-in-first-out" basis.

While on leave due to shared sick leave, employees are considered District employees and shall receive the same treatment with respect to salary, wages and employee benefits.

Maternity Leave

ALTERNATIVE I:

The District will provide paid maternity leave for a period of up to six (6) weeks upon the birth of a child by the employee or due to medical necessity of a pregnant employee. This benefit will apply only if the employee has been with the District for over a year at the time the leave is taken, and normally works at least twenty-five (25) hours per week. Maternity leave salary will be at one-half the employee's normal salary.

The employee may elect instead to use accrued sick leave, personal leave or compensatory time off.

Elections and Jury Leave

All District employees shall be allowed ample time without loss of pay to vote in all local, city, county, state and national elections.

An employee may be granted leave with pay when required to be absent from work for jury duty or as a trial witness unless the employee opts to receive the county compensation.

Funeral Leave

Upon approval of the Chief Appraiser, an employee may be granted up to three (3) working days leave with pay, as needed, in the event of death of spouse, child, mother, father, sister, brother, grandmother, grandfather, mother-in-law, father-in-law, sister-in-law, brother-in-law, grandmother-in-law, grandfather-in-law or anyone normally residing in the employee's household. Such leave shall not be deducted from either sick leave or personal leave.

Educational Leave

The Chief Appraiser may authorize special leaves of absence with pay for attendance at a school, convention, conference, seminar or training course for the purpose of training in subjects relating to the work of the employee.

Other Leave

The Chief Appraiser may authorize special leaves of absence without pay (LWOP) for reasons not covered by any one of the above types of leave. The Chief Appraiser shall determine the duration of such unpaid leave of absence. An employee may only use up to a maximum of eighty (80) hours of LWOP in a calendar year. LWOP taken in excess of 80 hours will be cause for termination.

Absence without Authorization

Any employee failing to report for duty or failing to remain at work as scheduled, without proper notification or authorization or excuse, shall be considered absent without leave and shall not be paid for the period of absence involved. Such absence shall be grounds for disciplinary action to include termination.

Breaks

An employee is provided with two breaks each day, one in the morning and one in the afternoon if workflow permits. Breaks are 15 minutes long and are provided to allow the employee relief from work. Breaks will not be allowed to be used to make up for time taken for personal leave. Breaks should be taken when scheduled if at all possible. Employees are not to leave the District property while on break.

The final interpretation of the Personnel Leave Policy is at the discretion of the Chief Appraiser or, if absent, the Administrative Assistant.

V.

GROUP HEALTH AND RELATED BENEFITS

Employee Benefit Programs

EMPLOYEES ARE GIVEN ALL INFORMATION AT THE TIME OF HIRE

VI.

EMPLOYEE CONDUCT

Personal Appearance and Demeanor

Discretion in style of dress and behavior is essential to the efficient operation of the District. Employees are, therefore, required to dress in appropriate business attire and to behave in a professional, businesslike manner. The Chief Appraiser may, in his or her discretion, adopt more detailed policies in this regard. Please use good judgment in your choice of work clothes and remember to conduct yourself at all times in a way that best represents you and the District. Employees are also required to keep their work environments clean and orderly. Before departing in the evening, employees should shut down all computers or other equipment, lock all

files and cabinets and clear all work materials from desk surfaces, especially materials of a sensitive or confidential nature. Employees failing to adhere to proper District standards with respect to appearance and demeanor are subject to disciplinary action up to and including dismissal.

Adherence to Rules regarding RPA and RTA Conduct

All employees who hold the RPA, RTA and RTC designations, whether at the first or any other level, and all trainees for either designation, will follow all rules, procedures, standards of professional practice, codes of ethics, and all other rules established by the Texas Department of Licensing and Regulation (TDLR) that relate to persons holding either designation.

Absenteeism and Tardiness

The District expects all employees to assume diligent responsibility for their attendance and promptness. Recognizing, however, that illnesses and injuries may occur, the District has established a sick leave policy to compensate full-time regular employees for certain time lost for legitimate medical reasons. (Please consult the appropriate sections of this Handbook for information regarding these benefits.)

The District has a strict no fault absence control policy. Excessive absences or tardiness for any reason will result in disciplinary action being taken against you, up to and including termination. Absences of more than two consecutive days will result in termination, excluding medically verifiable absences. In any event, any employee absent for any reason in excess of ninety (90) days of any one calendar year will be terminated. Further, any absences or tardiness in excess of your accrued days of leave during the year will be deducted from your paycheck.

It is important that the Chief Appraiser know when employees are not going to be in the office during their scheduled work period. Employees are to make their supervisor aware anytime they will be away from the office for an extended period of time. This includes leaving the office on District business or personal business.

Telephone Policy

Use of the telephone lines is for business purposes. Please keep all personal phone calls to a minimum. Necessary calls should be made during break periods whenever possible unless there is an emergency. Do not charge any personal long-distance or toll calls to the District's phone.

Conduct and Progressive Discipline

As an integral member of the District team, you are expected to accept certain responsibilities, adhere to acceptable business principles in matters of personal conduct, and exhibit a high degree of personal integrity at all times. This not only involves sincere respect for the rights and feelings of others, but also demands that both in your business and in your personal life you refrain from any behavior that might be harmful to you, your co-workers, and/or the District, or that might be viewed unfavorably by the public at large.

Employees are expected at all times to conduct themselves in a positive manner so as to promote the best interests of the District. Such conduct includes, but is not limited to:

1. Reporting to work punctually as scheduled and being at the proper work station, ready for work, at the assigned starting time;
2. Giving proper advance notice whenever unable to work or report on time or out of the office;
3. Performing assigned tasks efficiently and in accord with established quality standards;
4. Maintaining work place and work area cleanliness and orderliness;
5. Wearing clothing appropriate for the work being performed;
6. Complying with all District safety and security regulations;
7. Treating all taxpayers, visitors, and coworkers in a courteous manner;
8. Refraining from behavior or conduct deemed offensive or undesirable, or which is contrary to the District's best interests;
9. Reporting to management suspicious, unethical, or illegal conduct by coworkers, customers, or suppliers; and
10. Other conduct and work-related duties as specified by management.

The District believes that certain conduct calls for suspension or discharge without prior warning. The District has identified some types of conduct that will not be tolerated. The following list of prohibited conduct is illustrative only. Other types of conduct not listed, but which the District determines to be injurious to employee welfare and/or any of the District's operations, also are included.

Types of behavior and conduct that the District considers inappropriate include, but are not limited to, the following:

1. Falsifying employment or other District records;
2. Violating the District's nondiscrimination and/or sexual harassment policy;
3. Soliciting or accepting gratuities from anyone;
4. Excessive absenteeism or tardiness;
5. Excessive, unnecessary, or unauthorized use of District supplies or property, including telephone or long distance services, computer hardware or software, credit cards or accounts, or postage, particularly for personal purposes;

6. Reporting to work intoxicated or under the influence of non-prescribed drugs, and illegal manufacture, possession, use, sale, distribution or transportation of drugs;
7. Bringing or using alcoholic beverages on the District property or using alcoholic beverages while engaged in District business off the District's premises, except where authorized;
8. Fighting or using obscene, abusive, or threatening language or gestures;
9. Theft of property from co-workers, clients, or the District;
10. Disregarding safety or security regulations;
11. Insubordination;
12. Failing to maintain the confidentiality of District or taxpayer information where applicable;
13. Engaging in criminal conduct;
14. Threatening or intimidating coworkers, customers or guests;
15. Smoking where prohibited by local ordinance or District rules;
16. Sleeping on the job;
17. Improper attire or inappropriate personal appearance;
18. Falsifying or altering any District record or report, such as an application for employment, a medical report, a production record, a time record, an expense account, an absentee report, or shipping and receiving records; and
19. Failure to comply with federal and state laws or policies set by the District.
20. Failure to comply with the District's code of conduct for use of the internet and E-mail system, including distribution of sexually explicit or otherwise offensive pictures, jokes, or other messages via the District's E-mail or internet system, or any other inter-office distribution of such materials.
21. Posting on any internet or social media site any messages or other posting regarding the District in a negative manner.

Should your performance, work habits, overall attitude, conduct, or demeanor become unsatisfactory in the judgment of the District, based on violations either of the above or of any other District policies, rules, or regulations, you will be subject to disciplinary action, up to and including dismissal. While violation of any of the above policies is grounds for termination, progressive discipline may be used to attempt to improve an employee's performance. Normally, this system would involve verbal counseling, and one or more written warnings, before the



employee is terminated. However, the use of progressive discipline is completely at the discretion of the District. Even if progressive discipline is initiated, it may be terminated at the discretion of the District.

Cash Handling

No employee other than those designated to take tax payments having their own cash draw shall take payments for any services including copy fees. If you provide or assist with a service that requires a payment be made you will refer the customer to one of the collection specialists, advise the collection specialist of the fee and how much it is.

The safe shall be locked at all times. If you unlock the safe, you will relock it immediately and prior to leaving the vault area. You shall not leave the safe open for someone else to access.

Funds Difference Policy

Purpose: The purpose of the funds difference policy is to monitor and reduce the risk of loss to the tax collected for the Governing bodies and covers all employees whose duties include the collection of taxes, fees, and other amounts, whether full time or part time.

Policy Statement: A collector must report any cash difference to the collector's supervisor prior to leaving for the day. The supervisor does not have to recount the cash drawer for amounts of \$20.00 or less.

Disciplinary consequences: Some instances of collector overages and shortages will result in disciplinary action, but not necessarily termination. Collectors will be warned in writing and may be placed on probation period if there has been a total of \$100.00 or more in total unlocated funds differences, whether short or over, during one month.

However, other instances of collector overages and shortages may result in termination and possibly internal investigation. Collectors will be terminated if the following situation occurs:

1. There have been three (3) or more large differences (\$20.00 or more) during a three month period.
2. There has been a total of \$200.00 or more in unlocated funds differences, whether short or over, during a calendar year.

District Vehicles

Policy regarding the use of District-owned vehicle:

1. Insurability and a valid Texas driver license are required for employment when the employee's duties require him/her to drive a District vehicle.
2. All full-time appraisers are required to use a District-owned vehicle if one is available.

3. No employee shall be permitted to operate District vehicles unless directed by his/her supervisor.
4. District vehicles are for official use only and must never be used for private business or pleasure.
5. No passengers are allowed in the District vehicle unless they are District employees, ARB members on official business, comptroller representative or other persons approved by the Chief Appraiser.
6. No smoking in District vehicles.
7. No District vehicle should be taken home overnight unless the employee has District business first thing the next morning and has prior approval from the Chief Appraiser.
8. No unauthorized use of the fuel credit card.

If an employee uses his or her personal car for District business with the approval of the Chief Appraiser, the District will reimburse the employee for mileage.

Lodging and Meals

The District will reimburse employees for meals when the employee is on District business and overnight travel is required. Receipts must be produced for all meal expenses, and the District will not reimburse in excess of \$75 per day for meals.

The District will reimburse employees for lodging when the employee is on District business. Prior approval by the Chief Appraiser is required for reimbursement. If the employee is at a conference and is staying at a hotel designated for the conference, the District will reimburse the entire cost of the lodging.

Code of Conduct for Use of the Internet and E-Mail System

This District maintains an internal e-mail system. In addition, access to the Internet has been provided to some employees for the benefit of the District. The Internet allows employees to connect to information resources around the world. Every employee with access to the Internet has a responsibility to maintain and enhance the District's public image, and to use the Internet in a productive manner. To ensure that all employees are responsible, productive users and are protecting the District's public image, the following guidelines have been established for using the Internet as well as the District's electronic mail system.

Acceptable Uses of the Internet: Employees accessing the Internet are representing the District. All communications should be for professional reasons. Employees are responsible for seeing that the Internet is used in an effective, ethical and lawful manner. The Internet and e-mail systems are primarily for District business use. Limited, occasional or incidental use of the

Internet and e-mail system (sending or receiving) for personal non-business purposes are understandable and acceptable as is the case under occasional personal phone calls. However, employees need to demonstrate a sense of responsibility and may not abuse the privilege. By way of example, personal e-mail use should be limited to work breaks and other free times so as to avoid significant distraction or disruption of normal work activities.

Unacceptable Uses of the Internet: The Internet should not be used for personal gain or advancement of individual views. Solicitation of non-District business, or any use of the Internet for personal gain is strictly prohibited. Use of the Internet must not disrupt the operation of the District network or the networks of other users. It must not interfere with your productivity. Users will not use Internet connectivity to access material that is profane or obscene (pornography), that advocates illegal acts, or that advocates violence or discrimination towards other people (hate literature). If a user inadvertently accesses such information, they should immediately disclose the inadvertent access to their supervisor. This will protect users against an allegation that they have intentionally violated this policy. Employees learning of any misuse of the Internet or electronic mail systems or violations of this policy shall notify management. Employees should not, however, take it upon themselves to improperly monitor fellow employees' use of the Internet and e-mail systems.

Communications: Each employee is responsible for the content of all text, audio or images that they place or send over the Internet via e-mail. Fraudulent, harassing or obscene messages are prohibited. All messages communicated on the Internet or sent via the e-mail system should have your name attached. No messages will be transmitted under an assumed name. User may not attempt to obscure the origin of any message. Information published on the Internet should not violate or infringe upon the rights of others. No abusive, profane, sexually explicit, or offensive language, jokes, pictures, or other messages are to be transmitted through the system. Please note that even when a message is erased, it is still possible to recreate the message.

Respecting Resource Limits: Users will check their e-mail at least once daily and delete unwanted messages promptly.

Copyright Issues: Users will respect the rights of copyright owners. Copyright infringement occurs when an individual inappropriately reproduces a work that is protected by a copyright. If a work contains language that specifies acceptable use of that work, the user should follow the expressed requirements. If the user is unsure whether or not they can use a work, they should request permission from the copyright owner.

Security: Users are responsible for the use of their individual account and should take all reasonable precautions to prevent others from being able to use their account. Under no conditions should a user provide their password to another person.

As an additional security measure and to prevent individuals from improperly accessing your account/computer, all users are required to shut down/turn off their computers each night before leaving.

Users should immediately notify management if they have identified a possible security problem. Users will not go looking for security problems, because this may be construed as an illegal attempt to gain access.

Harassment: Harassment of any kind is prohibited. No messages with derogatory or inflammatory remarks about an individual or group's race, gender, religion, national origin, physical attributes or other category protected by law will be transmitted. This includes forwarding joke e-mails that may contain remarks as listed above, to other employees. Employees who misuse electronic communications and engage in defamation, copyright or trademark infringement, misappropriation of trade secrets, discrimination, harassment or related actions will be subject to discipline up to and including immediate termination.

Computer Use

To ensure the security of our computer system the following actions are not permitted:

1. No instant messaging programs can be installed or used, i.e. yahoo messenger, msn messenger, weather/news alerts, etc.
2. No use of on-line radio stations or other on-line music listening, video, etc.
3. Do not download or install any applications or programs unless for official district use.
4. When prompted by Microsoft Windows or Java Script for updates, select "yes" to install updates.
5. Do not access, view, print from, copy, delete, or modify files or directories that are not your own. Do not gain unauthorized access to administrative areas or functions of any computer. You will not install unauthorized programs on any computer.
6. Periodic maintenance is conducted on all computers, which could include a review of all installed programs.

Termination of Employment

Employees desiring to terminate their employment relationship with the District are urged to notify the District at least two weeks in advance of their intended termination. Such notice should preferably be given in writing to the Chief Appraiser. Without proper notice, however, you may have to wait until after the end of the next normal pay period to receive final pay.

Employees who plan to retire are urged to provide the District with a minimum of two months' notice. This will allow ample time for the processing of appropriate forms to ensure that any retirement benefits to which an employee may be entitled commence in a timely manner.

As mentioned elsewhere in this Handbook, all employment relationships with the District are on an at-will basis. Thus, although the District hopes that our relationships with employees are successful and mutually rewarding, the District reserves the right to terminate the employment relationship at any time.

VIII.
DRUG-FREE WORKPLACE

It is the policy of the District to create a drug-free workplace in keeping with the spirit and intent of the Drug-Free Workplace Act of 1988 and the Texas Workers' Compensation Act of 1989. The use of alcohol and controlled substances is inconsistent with the behavior expected of employees, subjects all employees and visitors to our facilities to unacceptable safety risks, and undermines the District's ability to operate effectively and efficiently. In this connection, the unlawful manufacture, distribution, dispensation, possession, sale, or use of alcohol or a controlled substance in the workplace or while engaged in District business off District's premises is strictly prohibited. Such conduct is also prohibited during non-working time to the extent that, in the opinion of the District, it impairs an employee's ability to perform on the job or threatens the reputation or integrity of the District.