

AGENDA PACKET

Board of Directors of Tarrant Appraisal District

February 12, 2021

Agenda Item 5(a)(1): Consider and Act on Approval of Minutes of January 15, 2021 Meeting

**Tarrant Appraisal District
Board of Directors Meeting Minutes
January 15, 2021**

Due to health and safety concerns related to the COVID-19 epidemic, the January 15, 2021 meeting was conducted by telephone conference call in accordance with the Texas Open Meeting Act, suspensions of certain requirements of the Act announced by the Office of the Texas Governor on March 16, 2020 and applicable directives and guidance from the Governor since the state of disaster was first declared on March 13, 2020.

These Minutes are a summary of only the subjects the Board addressed and the actions it took. For details, see the Agenda, complete Agenda Packet, and full Audio Recording of the January 15, 2021 meeting that are posted on Tarrant Appraisal District's website at this URL:

<https://www.tad.org/about/board-of-directors/>

Times noted in parentheses below refer to that Audio Recording.

Members who participated by telephone conference call:

Ms. Kathryn Wilemon, Chairman
Mr. Rich DeOtte, Secretary
Ms. Wendy Burgess
Mr. Gary Losada
Mr. J. R. Martinez

Also participating:

Mr. Jeff Law, Chief Appraiser
Ms. Catherine Jane Alder, District's attorney

Ms. Wilemon called the meeting to order; Mr. Law verified timely posting of notice of the meeting and the presence of a quorum (with four of the six members present and Mr. DeOtte and Mr. Pompa absent at that time); Pastor Jonathan Sawyer delivered the invocation; and Ms. Burgess led pledges of allegiance. With Mr. DeOtte having joined the meeting and Ms. Wilemon having reversed the order of Agenda Items 4 and 5, the Board then took up the following Agenda items.

5. Recognize Visitors; Hear Public Comments (starts at 7:05)

The Board recognized and heard comments from the following: Mr. Gio Giordano, Ms. Barbara Williams, Mr. Tyler Masterson, Mr. Peter Slover, Mr. David Ivey, Mr. David Lyons, Mr. Joe Bennett and Mr. George Dodson.

4. Elect Chairman and Secretary of the Board (starts at 51.22)

Mr. Martinez moved to elect Ms. Wilemon as Chairman; Mr. Losada offered amendment to the motion; Mr. Martinez accepted the amendment; Mr. Losada seconded the amended motion to elect Ms. Wilemon as Chairman and Mr. DeOtte as Secretary for the 2021 calendar year; and the motion carried unanimously.

6. Discussion Item (starts at 54:10)

Review of protests of property tax appraisals in Tarrant County as compared to other major metropolitan counties and related issues

7. Action Items

a. Consider and Act on Consent Agenda Items (starts at 2:00:25)

Mr. Losada moved to approve all five items under Action Item 7(a); Mr. Martinez seconded; motion carried unanimously.

(1) Consider Approval of Minutes of December 11, 2020 Meeting

The minutes approved are set out in full in the Agenda Packet for the January 15, 2021 meeting.

(2) Consider Approval of Payment for Annual Maintenance and Support Services provided by Manatron, Inc. and Payment of Annual Escrow Fee

Staff Recommendation approved:

Authorize payment to Manatron for invoice in total amount of \$295,297.00 for annual maintenance fees (a/k/a "Software Support Services Fees") in the amount of \$292,672.00 and annual escrow fee in the amount of \$2,625.00.

(3) Consider Authorizing Negotiation of Professional Services Agreement for TAD.org Maintenance, Support, and Development for 2021

Staff recommendation approved:

Authorize staff to negotiate professional services agreement with Ardent Creative, Inc. for continued maintenance, support, and development of TAD.org functionality in 2021 and in an amount not to exceed \$100,000.

(4) Consider Authorizing Annual Renewal of Software Maintenance Licenses for All ESRI Software Products in Support of the

District's Geographic Information Systems (GIS) Appraisal Mapping System

Staff Recommendation approved:

Authorize renewal of software maintenance licenses from ESRI for all GIS software products in support of the District's appraisal mapping system, with purchase to be made through the Texas Department of Information Resources contract in an amount not to exceed \$29,200.00.

(5) Consider Consenting to Appointment of Agricultural Advisory Board

Staff Recommendation approved:

Consent to the reappointment of current members Mr. Mark Stucks, Mr. William Hornick and Mr. Dale Rector to the Agricultural Advisory Board.

b. Authorize TAD Staff to Negotiate a Proposed Contract – Homestead Exemption Review Services *(starts at 2:04:55)*

Mr. Losada moved to table this item indefinitely; Mr. Martinez seconded; motion carried unanimously.

c. Consideration and Approval of the Final Acceptance of the Initial Software Project and Authorization of Final Payment *(starts at 2:08:34)*

Mr. Martinez moved to authorize final payment as per the staff recommendation below; Mr. DeOtte seconded the motion; Ms. Wilemon, Mr. DeOtte, and Mr. Martinez voted yes and Mr. Losada voted no. The motion carried.

Staff Recommendation approved:

- 1) Accept the Exhibit A deliverables, as that term is used in CR020;
- 2) Authorize transfer of \$537,204.29 from the CAMA Committee Fund to the General Fund; and
- 3) Authorize TAD to pay Vendor \$537,204.29 which represents the remaining two-thirds of the agreed total amount of the One-Time Fees that were outstanding when CR020 was executed, such payment being in full and final satisfaction of TAD's outstanding

payment obligation on Final Acceptance of the Software, as that term is used in CR020.

d. Consider Proposed Revision of Purchasing Policies and Procedures
(starts at 2:54:28)

Mr. Losada moved that any contract, Billing Agreement or Letter of Agreement in excess of \$50,000 individually or in the aggregate whether provided for or not in the budget be submitted to the TAD Board of Directors for approval prior to issuance. Mr. DeOtte seconded. After discussion, Mr. Losada withdrew the motion with the understanding that it will be placed on the February 12 agenda as a stand-alone item.

8. Information Items

a. Report by Taxpayer Liaison Officer (starts at 3:32:53)

Ms. Jacobson reported that she handled a total of 81 referrals in 2020, with the top categories being value increases, taxes, and homestead exemptions.

b. Report by ARB Chairman (starts at 3:34:23)

Mr. Bunker summarized levels and types of ARB activity in 2020, noting the cooperative efforts of ARB and TAD staff that allowed all timely filed protests to be scheduled and the appraisal records to be certified on time.

c. Report by Chief Appraiser (starts at 3:44:21)

(1) COVID-19 impact on District's staff

Mr. Law provided numbers of employees, hours of sick time, etc. associated with reported exposures, positive tests, illness, etc. and explained how federal guidelines were applied to pay employees for sick time during such absences without their earned sick leave being charged.

(2) Status of work on and projections of 2021 appraisals (starts at 3:52:30)

Mr. Law gave an initial forecast of how market data and other information known so far may impact TAD's 2021 valuations, noting that we may see increase in residential values, decline in commercial values, and an overall "flat" year of little overall change in total values compared to 2020 valuations.

9. Propose future agenda items; set next meeting date; adjourn (*starts at 3:55:35*)

Item 7(d) is to be carried over to the next meeting. There were no proposals for future agenda items.

The next meeting date is February 12, 2021.

The meeting adjourned at 1:05 p.m. (*at 4:03:10*)

Agenda Item 5(a)(2): Consider and Act on Renewal of the Annual “CoStar Suite” Subscription

Since 2003, TAD has subscribed to CoStar Realty Information Inc. for information on comparable local, area and national sales data on commercial properties. The data is critical to the accurate valuation of commercial property. “CoStar Suite” is considered to be a premier source of valuation data in the marketplace.

Vendor’s Description of the Services provided by the “CoStar Suite” Subscription:

CoStar Property Professional – Includes full market inventory of properties and spaces, searchable by market and submarket, with details on each one. Also includes access to photos, aerials, maps, floor plans, stacking plans and more.

CoStar Comps – Includes commercial real estate comparables, across all property types. Also includes detailed sales transactions, including price, cap rates, names of buyers and sellers.

CoStar GO – Includes detailed information on properties, sales comps, tenant information and more. CoStar Go is fully integrated into a mobile platform optimizing exclusively for the iPad.

The subscription renewal provides 12 licenses that are shared among TAD’s commercial appraisal staff members.

The data package subscription is priced on a monthly basis at \$4,290.21. On an annual basis, the total subscription cost is \$51,482.52. The subscription price remains at the same rate as 2020.

Staff Recommendation:

Authorize renewal of the annual subscription with CoStar Realty Information, Inc. for the “CoStar Suite” of services at a total cost not to exceed \$51,482.52.

Funds for this subscription are included in the FY 2021 Budget

Agenda Item 5(a)(3): Consider and Act on Purchase of Microsoft Office 2019 License Upgrade

TAD proposes acquiring the Microsoft Office 2019 software licenses to replace the outdated and limited Microsoft Office 2010 software licenses that are currently in use. The upgrade will better serve the needs of users now and into the foreseeable future.

If authorized, the purchase will be made through Texas Department of Information Resources contract # DIR-TSO-4092.

The proposed purchase includes:

<u>Microsoft Office Single MVL License</u> Part # 021-10626	233 @ \$263.59 = \$61,416.47
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<u>Microsoft Exchange Server 2019 Standard CAL License</u> - Part # 381-04518	245 @ \$ 63.03 = \$15,442.35
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<u>Microsoft Office Professional Plus 2019 License</u> - Part # 79P-05746	10 @ \$359.37 = \$ 3,593.70
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Staff Recommendation:

Authorize purchase of Microsoft Office 2019 Software Part # 021-10626, # 381-04518, and # 79P-05746 through Texas Department of Information Resources contract # DIR-TSO-4092 in an amount not to exceed \$80,452.52.

Funds for these items are included and approved in the 2021 budget.

Agenda Item 5(a)(4): Consider and Act on Proposed Revision of Personnel Policies and Procedures

Tarrant Appraisal District periodically reviews its policies and procedures for updates and needed revisions. We do so with advice and suggestions from attorneys who practice in specific fields and organizations such as our insurance carrier and the Texas Association of Counties. TAD Administration recently asked attorney Todd Clark who has extensive experience in labor and employment law to review TAD's current Personnel Policies and Procedures to make sure they reflect current applicable laws and to recommend additions or make clarifications to any other areas he felt needed updating.

We asked Mr. Clark to consider adding a "Tele-work" or "Work from Home" policy as a permanent part of the policies. Like other governmental and private businesses, we have been required to operate under temporary work-from-home policies during the Covid-19 pandemic. Mr. Clark reviewed policies of other appraisal districts and best practices for organizations like TAD and recommended the "Telecommuting Policy" included with his other recommended changes.

Mr. Clark's recommendations are "redlined" on the attached copy of the Personnel Policies and Procedures.

Staff Recommendation:

Adopt the changes and additions noted in the "red-lined" Personnel Policies and Procedures in the Agenda Packet.

~~2018~~20
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Personnel Policies and Procedures

Tarrant

Appraisal District

Adopted by the

Board of Directors

Updated ~~June 8~~December

February 12~~11~~, 202018

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PURPOSE

Organizations typically have policies and procedures ~~which that~~ guide and set standards for efficient and effective day-to-day operations. The Personnel Policies and Procedures presented in this document are intended to contribute to that end for the Tarrant Appraisal District (hereafter referred to as TAD or District).

While these policies and procedures are being reduced to writing for distribution purposes and convenience for our employees, they will also be maintained in a PDF file format on TAD's Intranet site. In the event the written document conflicts with the electronic version, the electronic version will overrule any written ~~version any employee may be in possession of~~.

A. Authority

Under the Texas Property Tax Code, the Tarrant Appraisal District's Chief Appraiser is the district's chief administrator. The Tax Code authorizes the Chief Appraiser to employ additional staff to assist in performing the responsibilities and requirements set forth in the Tax Code. Additionally, the District's Board of Directors has authorized and approved an annual budget that allows the Chief Appraiser to hire staff members to fulfill the duties and responsibilities of an appraisal district. All decisions relating to human resources and employee matters are the sole responsibility of the Chief Appraiser. The Board of Directors has delegated all employee matters to the Chief Appraiser, including but not limited to grievances, appeals and discipline. The Board of Directors only role in employment matters is limited to hiring the Chief Appraiser and adoption and amendment of these Personnel Policies and Procedures. As part of that role, the Chief Appraiser has the authority to:

- (1) Hire, assign, classify, transfer, promote, demote, discipline, dismiss or terminate district employees at his or her discretion;
- (2) Compensate employees as provided by the district's adopted annual budget;
- (3) Administer and interpret these Personnel Policies and Procedures; and
- (4) Delegate authority to other district employees as deemed necessary.

B. Scope

These Personnel Policies and Procedures:

- (1) Apply to all TAD employees, unless otherwise limited by law;
- (2) Do not constitute, either expressly or implied, a contract or guarantee of employment or benefits ~~(except as provided by law)~~ and should not be

construed as such by any current employee or prospective employee. Furthermore, any reference to compensation or rate of pay, stated in the form of an annual salary, does not create an implied contractual arrangement or agreement between TAD and an employee. Nothing contained in these Personnel Policies and Procedures is intended to nor shall be construed as creating any contractual rights – whether express or implied.;

- (3) Are a guide and not all inclusive and do not cover each and every possible or potential event, situation, or behavior;
- (4) –Do not alter the “at-will” relationship between TAD and TAD employees whereby employees can be terminated for any legal reason or no reason, with or without notice, by the Chief Appraiser. Nothing in these policies and procedures creates a property interest in any position, and employees do not have a property interest in a position or job; and
- (5) Supersede previous written and unwritten or informal personnel policies, procedures, and practices; and.

~~(6) Can be changed, supplemented, suspended, or revoked at any time by the Chief Appraiser without prior notice.~~

Titles and headings found in these Personnel Policies and Procedures do not govern, limit, modify, or affect the meaning or content of any provision. Furthermore, any provision or language found to be illegal, incorrect, or inapplicable does not affect the validity of the remaining contents, provisions, or language.

C. Equal Employment Opportunity Policy

It is Tarrant Appraisal District’s policy not to discriminate against applicants for employment or employees on the basis of race, religion, color, national origin, disability, age, pregnancy, sex, sexual orientation, gender identity, or any other status protected by law. This policy applies to all terms and conditions of employment, including, but not limited to, applicant recruitment, assessment, and selection, and employee promotional opportunities, benefits, retention, termination, layoff, discipline, leaves of absence, compensation, and other employee personnel actions, as well as. ~~Or~~ any other benefit, condition, or privilege of employment except where required by law or where a bona fide occupational qualification exists.

2.0 EMPLOYEE STATUS DEFINITIONS

- A. Chief Appraiser: the chief executive officer of the Tarrant Appraisal District appointed by the district's Board of Directors.
- B. Director: the administrator in charge of a major TAD organizational unit or department (often comprised of sub-units, including divisions and sections) who reports directly to the Chief Appraiser.
- C. ~~Regular~~ full-time employee: an employee who has satisfactorily completed a probationary (introductory) period of not less than six continuous months and whose TAD employment entails working a regularly-scheduled 40-hour workweek throughout a 52-week period.
- D. Probationary (Introductory) employee: a newly-hired or re-hired TAD employee who has been employed to fill a regular full-time position subject to satisfactory completion of a working test period of not less than six continuous months. Neither this probationary period nor its completion affects the employment status of an employee being "at-will," meaning that the employment relationship may be terminated at any time for any ~~legal non-discriminatory~~ reason or no reason by either party. Likewise, completion of the probationary period does not create a property interest in employment or in the job.
- E. Part-time employee: an employee hired to work for a part of a standard eight-hour workday or a portion of a 30-hour workweek at an hourly rate of pay.
- F. Temporary or seasonal employee: an employee hired on either a part-time or full-time basis for a given or predetermined period of time at an hourly rate of pay.
- G. Contract worker: an individual who performs tasks and assignments either under a professional services contract with the district or through a district agreement with a temporary employment agency. Such workers are not TAD employees, or joint employees of TAD and any other employer, and are not eligible to participate in TAD medical, dental, retirement, or other benefits plans and programs.
- H. Performance Probation: a disciplinary procedure to formally notify an employee of a performance problem and afford the employee the opportunity, within a six month period of time, to correct and meet the standards for continued employment or assignment. During this time, the employee is monitored by his or her supervisor or department director to determine if expectations are being met. Neither this performance probation period nor its completion affects TAD's policy of employment "at-will." TAD may terminate the employment relationship at any time for any reason, with or without cause or without notice.
- I. Overtime: time worked in excess of 40 hours in a standard 40-hour workweek.

3.0 EMPLOYMENT AND PROMOTIONAL OPPORTUNITIES

A. Personnel Requisitions

TAD departments wishing to fill a vacant authorized position (including regular full-time, part-time, and temporary or seasonal positions) shall submit a completed Personnel Requisition Form to the human resources section of the administration department. Once the request to fill a vacant position has been approved by the Chief Appraiser, the human resources section will begin the process of posting and recruiting for the position.

B. Recruitment

Job opportunity announcements for full-time, part-time, temporary or seasonal, entry-level, or other TAD employment opportunities shall, at a minimum, be posted in conspicuous and publicly-accessible locations at TAD and, depending on the sufficiency of qualified applications existing in TAD files at the time, may be publicized through use of other applicant recruitment resources, including newspaper advertisements, ~~Internet~~internet employment websites, the Texas Workforce Commission, local and area education and training institutions, or institutions of higher education.

C. Employment and Job Bid Applications

(1) For individuals seeking new employment with TAD, the following applies:

- (a) They must fully and accurately complete and timely submit a TAD employment application (including TAD-required supplemental forms and information for certain categories of jobs), and if possible, identify the specific announced employment opportunity being sought.
- (b) Resumes will not be accepted in lieu of fully completed TAD employment applications. Resumes may accompany, but not replace TAD employment applications. If unsolicited resumes are sent to TAD, a prospective employee must complete a TAD application before being fully considered for the employment opportunity being sought.

(2) Current TAD employees must complete and timely submit job bid applications for the TAD employment opportunity being sought. Probationary (Introductory) employees and TAD employees who have been placed on performance probation are not eligible for consideration until their probationary (introductory) periods have been satisfactorily completed.

(3) Falsified, embellished, omitted, and misleading application information and statements will disqualify the applicant from employment or promotional consideration and, for TAD employees, may result in disciplinary action, up to and including termination.

D. Promotional Opportunities

- (1) The development, growth and retention of TAD employees are critical to meeting our goal of providing quality services to all taxpayers of Tarrant County. Department directors have a responsibility to foster the professional progress, or provide for succession planning, within the organization. To that end, a Director should evaluate and analyze all employees for promotional opportunities on a regular basis. When necessary and appropriate, the Director may conduct interviews or perform employee evaluations/appraisals to identify a-qualified or deserving individuals~~person(s)~~ for promotion.
- (2) TAD departments wishing to promote qualified employees shall submit a Request for Promotion form to the human resources section of the Administration ~~Department~~ which-that identifies a likely candidate, provides rationale for the need to make a promotion, and identifies the available budget resources for the promotion. The Administration Department will ~~verify and~~ confirm whether or not the departmental budget has authorized funds for the promotion. Once the Request for Promotion form has been approved by the Chief Appraiser, the human resources section and the department director shall begin the process of promotion.

E. Employment of Relatives

- (1) The Texas Property Tax Code prohibits certain relationships within Texas appraisal districts. No person related to a member of the District's Board of Directors, the Chief Appraiser, or a member of the Appraisal Review Board, within the third degree by blood or second degree by marriage (as defined below), may be employed by TAD.
- (2) To prevent family or similar relationships from influencing employment, job assignment, work scheduling, performance evaluation, advancement, and other personnel and operational matters, employees who are related within the third degree by blood or second degree by marriage (as defined below) shall not, as a general rule, be employed within the same department unless the relationship existed and was previously approved prior to the effective date of these policies and procedures. This prohibition applies to all regular full-time, part-time, seasonal or temporary, and all other positions, including ~~and~~ contracts for temporary workers~~s~~ and other services. When an individual submits an application for employment and it is determined that a prohibited relationship would exist if the applicant is hired, an evaluation will be made to determine if the applicant should or can be hired and if the relationship would create a burden or hardship on TAD or its employees. This determination is within the sole discretion of the Chief Appraiser.
- (3) With the exception of those current TAD employees who are in a previously approved otherwise prohibited relationship prior to the effective date of these Personnel Policies and Procedures, prohibited relationships within the second

degree of blood or marriage include the following: father, mother, husband, wife, son, daughter, brother, sister, grandparent, grandchild, father-in law, mother-in-law, son-in-law, daughter-in-law, brother-in-law, sister-in-law, grandparent-in-law, grandchild-in-law, stepfather, stepmother, stepson, stepdaughter, stepbrother, or stepsister.

- (4) TAD employees are responsible for promptly disclosing to both their department director and the human resource section any prohibited relationship they have established or are considering establishing. If two TAD employees become related as defined above, the Chief Appraiser and the department director will perform an evaluation to determine if one or both of the employees may remain employed. If it is determined by the Chief Appraiser and the department director that the relationship will not harm or affect the day-to-day activities of the District, the employees may be allowed to remain employed. If it is determined that one of the employees has to terminate his or her employment, the Chief Appraiser shall decide which employee will remain in his or her current position, giving due consideration to work history, performance evaluations, and other relevant factors including but not limited to what is in the best interest of TAD. This determination is within the sole discretion of the Chief Appraiser.
- (5) A person shall not be employed or promoted if such employment will place him or her in a position of supervising or being supervised by a member within the above defined relationships. No department director, manager, or supervisor shall use his or her position to try and influence another employee to hire a member of his or her immediate family.
- (6) In addition, ~~to~~ familial relationships, personal relationships, ~~and/~~ or associations, the nature of which would tend to contribute ~~lend them~~ to favoritism, are also discouraged ~~prohibited~~.
- (7) Notwithstanding any other provision of this section (E), the nepotism prohibitions applicable to the Chief Appraiser, to candidates for the position of Chief Appraiser, and to his or her relative are those set out in Chapters 6 and 41 of the Texas Tax Code, including, but not limited to, Sections 6.035 and 41.69, and in Sections 573.041 of the Texas Government Code.

F. Applicant Screening, Assessment, and Selection

- (1) The process for screening, assessment, and selection of candidates for employment includes, but is not limited to, these basic steps:
 - (a) Initial Applicant Screening

- Completed and timely submitted employment and job bid applications are initially screened to determine if applicants meet the basic and specific job-related requirements of the announced job opportunity, including pertinent knowledge, skills, abilities, education, training and experience.
- For current TAD employees, screening may include review of personnel file information, documents and records, excluding any protected information.
- Applicants who satisfy initial screenings shall be placed in the appropriate applicant pool for further consideration. The determination as to whether an applicant satisfies initial screenings shall be made at TAD's sole discretion.

(b) Applicant Assessment

- Job-related qualifications of applicants in a particular applicant pool may be assessed utilizing valid performance and/or written tests. If a written test is required, test results will remain effective for up to six months, ending concurrently with the six-month expiration of an applicant's employment or job bid application.
- Copies of employment and/or job bid applications from the pertinent applicant pool, along with associated test results (if any) will be provided by the human resources section to the hiring department(s) for review and interviewee selection.
- Selected applicants will be interviewed and rated by at least one of the following: Human resource manager, department director or the Chief Appraiser. From time to time, other managers and/or supervisors may assist with employment interviews.

(c) Preliminary Employee Selection

- Based on the foregoing steps, the hiring department director may recommend (through the Director of Administration) to the Chief Appraiser that a particular applicant or applicants be, as appropriate, offered employment (subject to receipt of acceptable background reports and other information relative to a prospective new hire). All final employment and promotion decisions rest within the sole discretion of the Chief Appraiser.
- If no interviewees are deemed acceptable for employment purposes, either additional available pool applicants will be considered, or new recruitment efforts will be undertaken.

(2) Pre-employment Checks and Verifications

(a) With the Chief Appraiser's approval, a tentative offer of employment may be made to the preliminarily selected new hire by the human resources section, with finalization of that offer being contingent upon the following, at a minimum:

- For positions requiring specified levels of educational attainment, official or certified transcripts or other proof of education from a school, college or university may be required from the selected applicant;
- For positions requiring specified professional certifications, designations and/or licenses, official or verifiable copies of those documents may be required from the selected applicant;
- For positions receiving vehicle allowances and/or requiring the use of personal vehicles, evidence of a currently valid driver's license, vehicle inspection and vehicle insurance (in compliance with the coverage types and limits indicated under the "Vehicle Use" provisions of these policies and procedures) must be provided by the selected applicant for the vehicle or vehicles to be used to perform TAD job-related duties and business;
- Satisfactory prior employment, criminal records, reference and (for positions requiring vehicle use) driving records checks; and
- As deemed necessary, verification of education, training and professional credentials.

4.0 RE-EMPLOYMENT

A. Considerations for re-employment

In determining whether a former employee should be re-hired, TAD will consider, among other things, whether the former employee resigned his or her previous TAD employment in good standing, provided proper or acceptable advance resignation notice, demonstrated acceptable prior performance, and remained free of significant disciplinary actions during his or her prior TAD employment. Any former employee considered for re-employment with TAD will be expected to comply with and satisfy the same application, background checks, and other policies and procedures as other applicants for employment. Any former employee re-hired by TAD will be expected to comply with the following:

- (1) The same leave and leave accrual requirements as newly-hired probationary (introductory) employees; and
- (2) New employee probationary (introductory) requirements. Any former employee re-hired by TAD will also be subject to the prevailing wage for the job classification/grade and duties for which they are employed.

B. Following Military Service

Subject to the Uniformed Services Employment and Reemployment Rights Act (USERRA), other applicable federal and state statutes, and the conforming "Military Leave" provisions of these policies and procedures, those eligible former TAD employees who voluntarily or involuntarily left TAD employment to undertake military service are entitled to reemployment rights in accordance with USERRA. To be eligible for re-employment following service in the uniformed services (as defined by USERRA), a former TAD employee must:

- (1) Have given advanced written or oral notice to the human resources section prior to leaving TAD employment for military service, unless such notice is precluded by military necessity or, under all relevant circumstances, notice is impossible or unreasonable;
- (2) Not have served more than five cumulative years on active duty, excluding allowable exceptions and extensions under USERRA;
- (3) Not have been separated from military service with a disqualifying discharge or under other than honorable conditions; and
- (4) Timely report to work at TAD or submit an application for re-employment after the conclusion of military service in accord with the following:

- When returning from a period of service lasting for 1 to 30 days, former employees must report to work at TAD at the beginning of the first regularly scheduled work period that begins on the next calendar day following completion of service, after allowance for safe travel home from the military duty location and an eight-hour rest period;
- When returning from a period of service lasting for 31 to 180 days, former employees must submit an application for reemployment within 14 days after completing service; and when returning from service for 181 days or more, former employees must submit an application for reemployment within 90 days after completing service.

In the latter two circumstances outlined above, a re-employment application can be made either verbally or in writing to a TAD human resources section representative. If reporting to work or submitting an application for re-employment is impossible or unreasonable to accomplish through no fault of the person, extensions of time are permissible under the USERRA.

C. Following Reduction in Force Layoff

Former TAD employees who have been laid off due to a reduction in force may be considered for employment opportunities for which they are qualified. If re-employed, a former TAD employee may not be eligible for the same or similar position or pay grade as their former position, however, they may have their pre-layoff leave accrual rates reinstated (at TAD's sole discretion) if they meet all of the following conditions:

- (1) Demonstrated acceptable prior performance and remained free of significant disciplinary actions during his or her prior TAD employment; and
- (2) -Complied with and satisfied the same application, background checks, and other policies and procedures as other applicants for employment.

5.0 STATUS CHANGES

Positions held by regular full-time and probationary (introductory) employees are classified and grouped according to their essential job functions and responsibilities and the knowledge, skills and abilities required of the position. Position descriptions or specifications are maintained in a position classification plan by the Administration Department. From time to time, when actual job duties performed and the minimum qualifications of a position have changed significantly, new or modified job descriptions may be created, written or produced. Any new or modified job descriptions or employee position re-classifications shall be based on job reviews, audits and analyses performed by, or under the auspices of, the Administration Department.

A. Status Changes

- (1) Are determined solely at the discretion of TAD;
- (2) Include promotions, demotions, position re-classifications, transfers, reductions in force/layoffs, and dismissals;
- (3) May affect compensation, either positively or negatively;
- (4) Promotions or transfers are subject to having a budgeted and available position and meeting the minimum qualifications of the position.

B. Promotions

Promotions are the movement of an employee from one position to another with an increased responsibility or complexity of job duties and a higher salary. Regular full-time employees are eligible for promotion to higher-classified positions subject to their qualifications, demonstrated work performance and recommendation of the department director and approval of the Chief Appraiser. Probationary (Introductory) employees are not eligible for promotional consideration until they have satisfactorily completed their probationary (introductory) periods. Employees who have been suspended or have received a written reprimand and been placed on performance probation are ineligible for promotional consideration for the duration of their disciplinary periods.

C. Transfers

Transfers are the lateral movement of an employee from one position to another with approximately the same degree of responsibility or complexity of job duties with no change in salary. Inter-departmental transfers shall require the written recommendations of the originating and receiving department directors and the Chief Appraiser before being effectuated. Department Directors may transfer an employee in their department to a vacant position.

D. Demotions

Demotions are the movement of an employee from one position to another with decreased responsibility or complexity of job duties or to a lower salary. Regular fulltime employees may be demoted due to a failure to meet the performance standards of their positions, disciplinary action, ~~or~~ job elimination due to business necessity, or any other legal reason.

E. New Status Review Period

Regular full-time employees who are promoted, demoted, re-classified, or transferred shall undergo a minimum three-month "new status review period." Upon the written request of the department director and approval by the Director of Administration, a new status review period may be extended for an additional three months at TAD's sole discretion due to documented extenuating circumstances (an extended employee illness or injury-related absence, etc.) and/or in order to provide ample time to evaluate employee performance of duties. Failure to satisfactorily complete the new status review period may result in:

- (1) Termination; or
- (2) Return of the affected employee (with the exception of a demoted employee) to his/her former position (subject to availability); or
- (3) Entertainment of job bid applications from the affected employee for other available and posted TAD employment opportunities for which the affected employee is qualified.

F. Reductions in Force/Layoffs

As a matter of business necessity, the Chief Appraiser may, at his/her sole discretion, institute reductions in the TAD workforce through the elimination of occupied and unoccupied positions and the layoff of employees. Employee layoffs shall be based on criteria and guidelines established by the Chief Appraiser at the time of the layoffs.

G. Resignation/Retirement

- (1) Employees resigning from TAD employment should submit written and signed resignations to their department director with a copy to the Director of Administration at least ten (10) workdays before the effective date of resignation. Resignations should indicate the last day/hour to be worked. Failure to report to work or taking unauthorized leave during the ten-workday resignation notice period shall be deemed leave without pay and treated accordingly. Employees who voluntarily leave TAD employment without providing proper resignation notice may be considered to have departed in less than good standing.

The foregoing 10-workday resignation notice provision shall be waived at TAD's sole discretion if a departing employee has accepted a new position wherein continued TAD employment might constitute a conflict of interest (e.g., an appraiser becoming a property tax agent or consultant). It is a resigning employee's responsibility to timely disclose any such real or potential conflicts of interest and to accept an earlier effective employment termination date and time. Resigning employees who fail to timely disclose real or potential conflicts of interest may be considered to have departed in less than good standing.

The foregoing 10-workday resignation provision does not change or alter TAD's policy of employment at will. TAD may terminate the employment relationship at any time for any reason, with or without cause or without notice.

- (2) Employees retiring from TAD employment should submit a written and signed notice of their intended retirement and contemplated retirement effective date to the retiring employee's department director with a copy to the Director of Administration not less than 30 workdays (six calendar weeks) before the retirement effective date. The retirement notice should indicate the last day/hour to be worked. Applications for disability retirement should also comply with this notice requirement.

The foregoing 30-workday resignation provision does not change or alter TAD's policy of "at-will" employment ~~at will~~. TAD may terminate the employment relationship at any time for any legal reason or no reason, with or without cause or ~~without~~ notice.

- (3) Ethical Standards and Former Employees

The Tarrant Appraisal District seeks to meet the highest ethical standards. Our goal is to be completely transparent and minimize circumstances that could lead to allegations of real or perceived ~~allegations of~~ favoritism or conflict of interest.

The Tarrant Appraisal district does not place any restrictions on allowing former employees to represent tax protesters in statutory or formal procedures, such as before the Tarrant Appraisal Review Board or any appeals from those procedures. The formality of the procedures guards against allegations of real or perceived ~~allegations of~~ favoritism or conflict of interest.

The District has an informal practice of engaging in informal negotiations. These are voluntary on the part of the District and are not governed by statutory or formal procedures. Informal dealings with a recently departed employee elevate the risk of raising doubt about our ethics and may lead to allegations of favoritism, real or perceived. To ensure the highest ethical standards that are above reproach, for a limited, reasonable period of time

the District will refrain from engaging in informal negotiations with former employees ~~representing~~ property owners in a fiduciary relationship. The period will be limited to three years after the date of the former employee's separation from the district. After three years, any basis for potential doubt or allegation of favoritism should have largely dissipated, and the District may then engage in informal negotiations with the former employee.

The Tarrant Appraisal District will maintain a list of former employees who have separated within the preceding three years and with whom current employees are not to engage in informal negotiations.

This temporary limitation on informal negotiations will ensure the highest ethical standards and will not be interpreted or applied to diminish or affect the statutory rights of property owners or the right of former employees to represent property owners in formal protests before the Tarrant Appraisal Review Board and any appeals from those formal procedures.

H. ~~At-Will~~ Status

All employment with Tarrant Appraisal District shall be considered "~~at-will~~" employment. No contract of employment shall exist between any individual and the Tarrant Appraisal District for any duration, either specified or unspecified. No provision of this personnel policy shall be construed as modifying your "~~at-will~~" status.

Tarrant Appraisal District shall have the right to terminate the employment of any employee for any legal reason, or no reason, at any time either with or without notice.

Tarrant Appraisal District shall also have the right to change any condition, benefit, policy, or privilege of employment at any time, with or without notice. Employees of the Tarrant Appraisal District shall have the right to leave their employment with TAD at any time, with or without notice.

The Board of Directors may choose to employ a Chief Appraiser and enter into an employment contract for those services.

I. Employee Exit Processing

On or before the last day/hour of your employment with TAD, whether leaving voluntarily or otherwise, departing employees must:

- (1) Return all TAD property (tape measures, measuring wheels, laptop/notebook computers, wireless communications cards/devices, magnetic vehicle signs, building access cards, identification badges and cards, business cards, etc.) to their immediate supervisor or other designated department supervisor or manager;
- (2) Complete and submit all requested or required Separation From Service Packet documents to the Administration Department; and,

- (3) Remove all personally-owned property from TAD premises and leave the employee's work space, office furniture and equipment in the same condition as, or better condition than, existed prior to the employee's separation from employment.

6.0 WORK HOURS AND SCHEDULES

A. Standard Workweek and Work Schedule

- (1) For TAD employees, the standard workweek is 40 hours. Mealtime taken during the workday is not considered work time and is not compensable.
- (2) TAD workweeks formally begin at 12:01 AM on Saturdays and end seven consecutive days later at 12:00 midnight on Fridays of each week. A standard work schedule begins at 8:00 AM and ends at 5:00 PM each weekday, Monday through Friday of each workweek. To meet changing operational needs, TAD's Chief Appraiser may, at his or her sole discretion, modify work schedules.
- (3) No employee is permitted to work "off the clock" or to "volunteer" his or her time without being paid or compensated. It is TAD's policy and practice that all employees shall be paid or compensated for all working time.
- (4) Departmentally initiated modifications to, or variations of, TAD's standard work schedule can be made with the prior written approval of the Chief Appraiser or his or her designee. Unless otherwise authorized by the Chief Appraiser or his or her designee, modified or varied work schedules should not result in either diminished external and/or internal customer service or additional overtime or compensatory time expense.

B. Reporting to Work and Work Absences

- (1) Employees are expected to be at work and on the job on time. If a delayed arrival is anticipated, an employee's immediate supervisor or other departmentally designated representative should be notified as soon as practicable ~~in the case of an emergency~~, and information as to when the employee will arrive should be provided prior to the start of their shift.
- (2) If, due to illness or for other legitimate reasons, an employee is unable to report to work, the employee is responsible, not more than 30 minutes following the scheduled start of the employee's workday, for notifying the employee's immediate supervisor or, in the supervisor's absence, another departmental supervisor or manager. It is not sufficient to call and leave a message with a co-worker or someone who is not in a supervisory or management position. When reporting an absence, the following information should be provided:
 - (a) The reason(s) for the employee's absence;

- (b) –A telephone number ~~that~~which can be used to contact the employee during the absence period; and
- (c) If determinable, a date and time when the employee expects to return to work.

C. Overtime/Compensatory Time

Under the federal Fair Labor Standards Act, non-exempt employees are required to be compensated (either with overtime pay and/or via compensatory time at the rate of 1.5 times the amount of overtime worked in lieu of pay) for overtime actually worked. Exempt employees are not required to be paid overtime or provided compensatory time. More information about exempt and non-exempt employee categorizations and applicable overtime rates can be found in the “Compensation” section of these policies and procedures.

TAD employees may be required to work overtime, all in accord with the following:

(1) Authorized Overtime

When deemed necessary, appropriate, and unavoidable by TAD management and subject to written pre-approvals by the Director of Administration and Chief Appraiser, overtime work may be authorized for specified periods of time.

(2) Emergency Overtime

Emergency overtime may be granted, without otherwise required written pre-approvals, only when ~~unexpected or~~unanticipated or unforeseeable circumstances arise (i.e., equipment malfunctions and breakdowns, systems failures, power outages, ARB hearings that continue past regular working hours by more than 30 minutes, and like situations). Planned off-hours maintenance, systems upgrades, and other foreseeable events do not qualify as emergencies; they are subject to the required written pre-approvals under authorized overtime.

(3) Unauthorized Overtime Prohibited

Unless the required written overtime pre-approvals have been provided or a bona fide emergency has occurred, any and all other overtime work is strictly prohibited. This includes, but is not limited to, work performed before or after established work schedules and work taken home. In the event any non-exempt employee works unapproved overtime, the employee will receive compensation for overtime, but may be subject to disciplinary action, up to and including termination, for not seeking advanced approval of the overtime.

(4) Overtime shall:

- (a) Not be requested or approved in less than 15-minute increments;
- (b) Only be compensated for time actually worked (in not less than 15-minute increments) in excess of 40 hours in a 40-hour workweek. Time taken as sick leave, vacation leave, optional holiday leave, compensatory time off, and/or leave without pay is not considered "time actually worked" for purposes of calculating overtime; and
- (c) Be compensated with compensatory time off or, at the Chief Appraiser's discretion and subject to budgetary and business considerations, paid from available TAD funds.

D. Business Closures

- (1) At times, severe weather conditions (snow, ice, tornadoes, etc.) or events (power outages, terrorist attacks, etc.) may adversely impact TAD's ability to operate and serve its customers. When such circumstances occur, the Chief Appraiser or his or her designee may elect to close TAD facilities and operations for all or a part of one or more workdays out of concern for the safety and well-being of employees and taxpayers. Information about TAD business closures will be, as feasible, ~~is~~ available via established employee emergency notification procedures.
- (2) Depending on the type of closure declared by the Chief Appraiser or his or her designee, one of these compensation alternatives will apply:
 - (a) For regular and probationary (introductory) TAD employees:
 - For full workday closures, normal workday or shift compensation will be paid;
 - For delayed business or workday openings, those reporting to work and working the balance of their established workday or shift (which could also entail an early closure), normal full workday or shift compensation will be paid;
 - For early business closures, those who reported to work at their established workday or shift start times will be compensated for the balance of their normal workday or shift; or
 - When a business closure has not been declared, those who fail to report to work (unless already on authorized vacation or sick leave or approved compensatory time off) will be charged with either vacation leave or, at their option and subject to availability, compensatory time off for their work absence. Should neither vacation leave nor compensatory time be available, the employee will be granted leave without pay.

- Those who arrive at work after the start of a delayed business opening and/or who leave work prior to a declared early closure time will be charged with either vacation leave or, at their option and subject to availability, compensatory time off for the unexcused work time missed. Should neither vacation leave nor compensatory time be available, the employee will be granted leave without pay.
 - If an employee, has requested and been approved vacation, sick or comp time leave, and does not report for work as a result of the request for time off and due to a weather related or other closure, the office is subsequently closed, the employee will still be charged for vacation, sick or comp time leave for the time off.
- (b) For part-time, seasonal, and temporary employees, compensation will only be paid based on time actually worked.

7.0 COMPENSATION

A. Pay Plan

All exempt and non-exempt employees are employed with TAD on a non-contractual basis, with the exception of the Chief Appraiser. The Board of Directors may choose to employ a Chief Appraiser and enter into an employment contract for those services. TAD employees are compensated at an hourly rate of pay and in accordance with the periodic timesheet each employee must submit, through the appropriate means, to the human resource section. For the purposes of budgeting and accounting, rates of pay for employees may be stated on an annual basis but should not be interpreted as any guarantee of compensation.

Based on periodic compensation studies and analyses, pay ranges are established for each group or classification of TAD positions. Individual pay ranges embody minimum, midpoint, and maximum salary levels, with all pay ranges or grades being set forth by position in a Salary Schedule. With the exception of part-time, seasonal, and temporary employees who are paid on an hourly basis, the Salary Schedule serves as the basis for TAD employee compensation. All compensation and pay plans are subject to annual availability of budgeted resources and may be changed or altered by the Chief Appraiser as necessity dictates.

(1) Starting pay

Unless otherwise approved by the Director of Administration and Chief Appraiser, a newly-hired probationary employee's annual salary shall be the minimum of the applicable salary range.

(2) Post-probationary (introductory) pay

Upon satisfactory completion of his or her probationary (introductory) period, a newly-hired probationary employee shall receive a five percent (5%) salary increase. Newly-hired probationary (introductory) employees whose starting salaries are above the minimum are not eligible for such post-probationary (introductory) salary increases.

(3) Promotional pay

Regular TAD employees who are promoted to a position with a higher pay range or grade than their pre-promotion position shall receive either a five percent (5%) salary increase or the minimum starting salary for the new position, whichever is greater unless a higher salary is pre-approved by the Chief Appraiser. A lateral transfer to a position with the same or a lower pay range or grade is not a promotion and does not qualify for a promotional salary increase.

(4) Overtime pay/compensatory time in lieu of pay

Under the Federal Fair Labor Standards Act (FLSA), employees are categorized as either exempt or non-exempt from the overtime provisions of the act.

- (a) Exempt employees are not required by law to be compensated (either with overtime pay or compensatory time in lieu of overtime pay) for time worked in excess of 40 hours in a workweek. Based on their job duties and responsibilities, the FLSA identifies executive, administrative, professional, and certain computer-related positions as exempt. Exempt employees are not eligible for either compensatory time or paid overtime. The salary compensates the employee for all hours worked. When, however, exceptional circumstances do arise, the Chief Appraiser may, on occasion and within his or her sole discretion, pre-approve and authorize non-FLSA required compensatory time for exempt employees at a straight-time rate.
- (b) Non-exempt employees under the FLSA are required to be paid for any time worked in excess of 40 hours in a workweek. Compensatory time is provided at a rate of one and one-half times the time actually worked (in not less than 15-minute increments) over 40 hours in a workweek. Overtime pay is provided at one and one-half times an employee's established hourly pay rate for time actually worked (in not less than 15-minute increments) over 40 hours in a workweek. Accumulated overtime/compensatory time exceeding 240 hours must be paid.
- (c) A list of exempt and non-exempt TAD positions is maintained by the Administration Department and is available to TAD employees. Designations of positions as exempt or non-exempt may change from time to time as changes in job duties and responsibilities occur.
- (d) Part-time, seasonal, and temporary employees are not eligible for compensatory time in lieu of overtime pay. Overtime pay must be provided for overtime.
- (e) All overtime and or compensatory time must be pre-approved prior to any employee working over 40 hours a week. In the event any non-exempt employee works unapproved overtime, the employee will receive compensation for overtime, but may be subject to disciplinary action, up to and including termination, for not seeking advanced approval of the overtime.
- (f) Beginning 01/01/2019, the maximum amount of annual compensatory time an employee can accrue under the FLSA rules is not more than 240 hours. Effective on this date, all employees must take accrued compensatory time off before the end of the year following the year in which the time was earned. For example, compensatory time earned this calendar year must be used by December 31 of the following

year. If not used, the accrued hours—time will be lost. Accrued compensatory time should be used before vacation time. An employee may use compensatory time in accordance with TAD’s leave policies if such use does not unduly disrupt the operations of the District. TAD may require an employee to use compensatory time when in the best interest of TAD.

(5) Salary Supplements

Annual salary supplements for appraisers and certain other TAD personnel are set forth in TAD’s Salary Schedule. Salary supplements are provided to compensate employees for TAD business-related travel costs within Tarrant and neighboring Wise, Denton, Dallas, Ellis, Johnson, and Parker counties.

(6) Mileage reimbursement rate

Employees who use their personal vehicles for authorized TAD business purposes and who do not receive vehicle allowances shall be reimbursed on a per mile basis for documented and approved miles driven at the current Internal Revenue Service standard business mileage rate. Employees who receive vehicle allowances may be reimbursed on the same basis for documented and pre-approved miles driven beyond Johnson, Ellis, Parker, Wise, Denton, and Dallas counties. Mileage reimbursement will be determined from point of departure to point of return. Reimbursement requests shall be submitted in accordance with procedures and forms established for that purpose.

(7) Performance-based pay

Regular full-time TAD employees’ job performance is generally evaluated not less frequently than once each year. Subject to the annual availability of budgeted resources for this purpose, eligible employees may, in TAD’s sole discretion, receive performance-based pay. Compensation increases and performance-based pay are determined by and at the sole discretion of TAD.

(8) Professional certification pay

TAD appraisers who successfully receive their Registered Professional Appraiser (RPA) certification, may receive a five percent (5%) salary increase effective as of the date the property tax licensing authority awards the certification and subject to annual availability of budgeted resources. Additional salary increases will not be provided for required RPA re-certification continuing education.

Beyond RPA certification, financial rewards may be available (subject to budgeted resources for them and prior authorization of the Chief Appraiser) for regular full-time employees who obtain recognized and pre-approved job-related professional designations and certifications.

Compensation increases and professional certification pay are not guaranteed. They are determined by and at the sole discretion of TAD.

B. Pay Periods

(1) TAD has 26 bi-weekly pay periods in a typical fiscal year for its regular full-time and probationary (introductory) employees. Paychecks (including direct deposits) are normally issued at 2:00 P.M. on Wednesdays following the previous Friday conclusion of a two-week or 80-hour work period. If a payday falls on a holiday, paychecks will be issued the last working day immediately preceding the holiday.

(2) Time/Attendance Reporting

TAD employees must accurately complete and submit timesheets by or before 5:00 PM of the Friday conclusion of a two-week or 80-hour pay period. When holidays conflict with Friday pay period end dates, timesheets should be submitted as directed by the Director of Administration. No employee is permitted to work "off the clock" or to "volunteer" his or her time without being paid or compensated. It is TAD's policy and practice that all employees shall be paid or compensated for all actual working ~~hours through~~ compensatory time.

Working overtime without supervisory approval may result in disciplinary action. Altering, falsifying, or tampering with time records, or recording time on another employee's time record is prohibited and subject to disciplinary action, up to and including termination of employment.

C. Payroll Deductions

As a condition of initial and continued TAD employment, payroll deductions are made for the following:

- (1) As required by state and federal law;
- (2) When ordered by a court of competent jurisdiction;
- (3) With an employee's written consent, for an employee's required Texas County and District Retirement System contribution;
- (4) With an employee's written consent, for an employee's required cost participation in TAD medical, dental, life, accidental death and dismemberment, and other insurance plans and fringe benefit programs;
- (5) With an employee's written consent, for United Way and other charitable contributions authorized by the Chief Appraiser;

- (6) With an employee's written consent, contribution into a TAD employee fund or participation in coffee, snack, or vending program as authorized by the Chief Appraiser;
- (7) With an employee's written consent, to pay or re-pay TAD for:
 - (a) Applicable employee and employee dependent insurance benefits while on family and medical leave or leave without pay;
 - (b) Applicable employee dependent insurance benefits while employed at TAD or while insurance coverage exist;
 - (c) Employee theft of TAD property, equipment, or money;
 - (d) An erroneous payment or payments made by TAD to an employee; and
 - (e) Failure to re-pay travel, training, or other unused or improperly used advance payments made to an employee.

Tarrant Appraisal District makes every effort to pay its employees correctly. Occasionally, however, inadvertent mistakes can happen. When mistakes do happen and are called to TAD's attention, TAD will promptly make any corrections necessary. Please review your pay stub when you receive it to make sure it is correct. If you believe a mistake has occurred or if you have any questions, please use the reporting procedure outlined below. If you are overpaid the district will make the necessary corrections at the next payroll.

Employees who are classified as non-exempt employees must maintain an accurate record of total hours you work each day. It is the responsibility of each employee to verify that their time sheets are correct. Your time sheet must accurately reflect all regular and overtime hours worked; any absences, late arrivals, early departures and breaks. Do not submit your time sheet if it is not accurate. When you receive each pay stub, please verify immediately that you were paid correctly for all regular and overtime hours worked each work week.

Non-exempt employees, unless authorized by your supervisor, should not work any hours that are not authorized. Do not start work early, finish work late, work during a meal break, or perform any "off the clock" work. "Off the clock" work means work you perform but fail to report on your time sheet. Any employee who fails to report or inaccurately reports any hours worked will be subject to disciplinary action, up to and including termination.

It is a violation of Tarrant Appraisal district policy for any employee to falsify a time sheet, or to alter another employee's time sheet. It is also a serious violation of TAD policy for an employee, supervisor or official to instruct another employee to incorrectly or falsely report hours worked, or to alter another employee's time sheet to under- or over-report hours worked. If anyone instructs you to (1) incorrectly or

falsely under- or over-report hours you worked, or (2) alter another employee's time records to inaccurately or falsely report that employee's hours worked. You should report it immediately to the Director of Administration or Human Resources.

If you are classified as an exempt salaried employee, you will receive a salary ~~that~~^{which} is intended to compensate you for all hours worked for TAD. This salary will be established at the time of hire or when you become classified as an exempt employee. While it may be subject to review and modification from time to time, the salary will be a pre-determined amount that will not be subject to deductions for variations in the quantity or quality of the work you perform.

For exempt employees, your salary may also be reduced for certain types of deductions such as your portion of health, dental or life premiums; state, federal or local taxes, social security, retirement, or voluntary contributions to a deferred compensation plan. In any workweek in which you performed any work, your wages may be reduced for any of the following reasons: 1) absence from work for one or more full days for personal reasons, other than sickness or disability; or 2) full day disciplinary suspensions for infractions of our written policies and procedures; or 3) full day for violating safety rules of a major significance; or 4) Family and Medical Leave; or 5) the first or last week of employment in the event you work less than a full week.

If you are an exempt employee, in any workweek in which you performed any work, your salary will not be reduced for any of the following reasons: 1) partial day absences for personal reasons, sickness or disability; 2) your absence because the facility is closed on a scheduled work day; or 3) your absence because of the District's operating requirements; or 4) absences for jury duty, attendance as a witness, or military leave in any week in which you have performed any work; or 5) any other deductions prohibited by state or federal law .

Please note: it is not an improper deduction to reduce an employee's accrued vacation, personal or other forms of paid time off for full or partial day absences for personal reasons, sickness or disability.

If you have questions about deductions from your pay, please immediately contact your supervisor. If you believe you have been subject to any improper deductions or your pay does not accurately reflect your hours worked, you should immediately report the matter to department Director. If you are unsure of who to contact or if you have not received a satisfactory response within five business days after reporting the incident, please contact the Director of Administration. Every report will be fully investigated and corrective action will be taken where appropriate, up to and including discharge for any employee(s) who violate this policy. In addition, TAD will not allow any form of retaliation against individuals who report alleged violations of this policy or who cooperate in TAD's investigation of such reports. Retaliation is unacceptable, and any form of retaliation in violation of this policy may result in disciplinary action, up to and including termination.

8.0 LEAVES

With the exception of the leave provided under the Family and Medical Leave Act of 1993, which is available to “eligible employees” as defined by the Family and Medical Leave Act of 1993, the leave benefits ~~that~~which follow are provided to full-time TAD employees, including both regular and probationary (introductory) employees. While on sick leave, Family Medical Leave, on-the-job injury leave, or leave provided through the Voluntary Leave Bank, full-time TAD employees cannot work other jobs, including self-employment and commission or fee-based work. Unless superseded by the Family and Medical Leave Act of 1993, part-time, temporary, and seasonal.

A. Holiday Leave

- (1) Employees will be provided a total of 12 paid holidays per calendar year, including the following:

New Years’ Day	January 1st
Martin Luther King Day	3 rd Monday in January
Presidents’ Day	3 rd Monday in February
Memorial Day	last Monday in May
Independence Day	July 4th
Labor Day	1 st Monday in September
Thanksgiving	4 th Thursday and Friday in November
Christmas	December 25 th and a Preceding or subsequent day Designated by the Chief Appraiser

(2) Optional Holidays

- (2) When any of the above recognized holidays fall on a weekend, they will be observed on either the preceding Friday or following Monday, as determined solely by the Chief Appraiser.
- (3) The Chief Appraiser will establish an annual holiday leave schedule for each ensuing calendar year and provide it to TAD employees prior to the beginning of that year.
- (4) When emergencies or other compelling circumstances necessitate, regular full-time and probationary (introductory) employees may be required to work on a holiday. In such instances, both exempt and non-exempt employees will be granted compensatory time off at their established compensatory time rates.
- (5) As noted above, eligible employees shall receive two optional holidays (16 hours of paid time off) effective January 1st of each year. For newly-hired probationary (introductory) employees, optional holidays shall be available

following satisfactory completion of their probationary (introductory) periods. Optional holidays must:

- Be pre-approved by a designated supervisor or manager; and
- Be used on or prior to December 31st of each year or be forfeited.
- Compensation will not be provided for unused optional holiday time upon separation from TAD employment.
- Must be used in 8 hour increments.
- Do not accrue if whose employment terminates within first 30 days of the fiscal year.

(6) Employees wishing to observe holidays on days other than those listed above may use their optional holidays and/or their earned and available vacation leave or compensatory time to do so.

B. Vacation Leave

(1) Eligible employees shall accrue vacation leave at regular intervals. All accruals shall be on the basis of hours per pay period (h/pp). Accruals will be calculated as follows:

<u>Years of Continuous Employment</u>	<u>Accrual Rate/ Maximum Accrual Per Year</u>
Years 1 – 4	3.0769 h/pp max 10 days per year
Years 5 – 9	4.61538 h/pp max of 15 days per year
Years 10 – 14	6.15385 h/pp max of 20 days per year
Years 15 and Over	7.69231 h/pp max of 25 days per year

(2) If you start in the middle of a pay period, partial vacation leave accruals, based on the percentage of pay-period time actually worked may be granted to regular full time and probationary (introductory) employees who meet these criteria:

- Due to an illness, injury, pregnancy, or another legitimate and verifiable medical reason, they have exhausted all of their accrued and available vacation and sick leave, optional holidays, and earned compensatory time; and
- They have been medically-released (as evidenced by a doctor's statement or certification) to work a portion of a normal workday or workweek; and
- TAD has meaningful work they can productively and safely perform within medical or other restrictions imposed by physician instructions.

(3) Unused vacation leave can be carried over or accumulated from year to year, with the maximum accumulation not to exceed two times the annual accrual maximum in effect at the time. Vacation leave accumulations will not be permitted above the established maximums. When an employee reaches the maximum accrual, he or she shall not be allowed to accrue additional

vacation time until the employee takes vacation hours to reduce the balance below the maximum allowed under this policy.

- (4) While vacation leave will begin to accrue with a newly-hired employee's first pay period, probationary (introductory) employees can utilize accrued vacation leave only after completing their first 90 days of continuous full-time employment. Vacation leave taken during the 90-day period will be charged to leave without pay. Employees shall only use vacation time already accrued.
- (5) Vacation leaves should be scheduled, as practicable, to accommodate both employee needs for rest and time away from work and departmental workloads, maintenance of adequate departmental staffing levels to properly assist internal and external customers, and similar factors.
- (6) Vacation leave may not be taken in increments of less than 15 minutes.
- (7) Requests for vacation leave should be submitted, unless a legitimate emergency or unexpected event occurs, at least three business days prior to the proposed start of the requested leave. Leave requests should be submitted for all vacation leave being sought, with pre-approval being required from designated departmental supervisors and/or managers.
- (8) Except for eligible employees re-employed following military leave and laid off eligible employees re-employed following a reduction in force, re-hired former full-time employees shall begin accruing vacation leave as if newly employed.
- (9) Eligible employees who separate from TAD employment prior to the end of a pay period shall accrue vacation leave proportionate to the time actually worked that pay period.
- (10) Eligible employees who separate from TAD employment shall be compensated for all earned but unused vacation leave up to the time of separation.
- (11) Employees cannot borrow vacation.
- (12) Employees cannot be paid in lieu of taking time off.
- (13) If a holiday occurs during vacation, employee will not be charged vacation.

C. Vacation Leave Awards

TAD's Chief Appraiser may, at his or her sole discretion, grant vacation leave to individual regular full-time TAD employees in addition to that which is normally accrued as a reward for exceptional performance circumstances, for receipt of a recognized and pre-approved professional designation or certification, or for achievement in a TAD-sponsored fitness or similar program. Such vacation leave

grants will be singular events and will not change any accrual rating for an individual employee.

D. Sick Leave

- (1) Employees shall accrue sick leave at the rate of 4.6145 hours per pay period up to a maximum accrual of 15 days or 120 hours per year.
- (2) Partial sick leave accruals, based on the percentage of pay-period time actually worked (hours actually worked divided by 80 hours per pay period) during a given pay period times the 4.6145 accrual rate, may be granted to those eligible employees who meet these criteria:
 - Due to an illness, injury, pregnancy, or another legitimate and verifiable medical reason, they have exhausted all of their vacation sick leave, optional holidays, and earned compensatory time;
 - They have been medically-released (as evidenced by a doctor's statement) to work a portion of a normal workday or workweek; and
 - TAD has meaningful work they can productively perform within the restrictions, if any, the medical release or other physician instructions may stipulate.
- (3) The maximum amount of unused sick leave an employee shall be allowed to have at any time is 120 days or 960 hours. Sick leave accumulations will not be permitted above the established maximum.
- (4) While sick leave will begin to accrue with a newly-hired employee's first pay period, probationary (introductory) employees can utilize accrued sick leave only after completing their first 90 days of continuous full-time employment. Sick leave taken during the 90-day period will be charged to leave without pay.
- (5) Sick leave may only be used for these purposes:
 - Due to an employee's reported injury or illness., Due to the illness or injury of an employee's immediate family member (spouse, child, stepchild, parent, or stepparent);
 - For an employee's bona fide medical or dental appointment with a qualified medical professional;
- (6) For all sick leaves, a leave request must be submitted through the time and payroll system. For planned or anticipated sick leave use (e.g., for doctor's appointments, scheduled medical tests or procedures, announced funeral services, etc.), a leave request should be completed and submitted to designated departmental approving authorities at least two workdays prior to the sick leave usage.
- (7) For illnesses, injuries, and incapacitating medical conditions entailing three or more workdays of continuous sick leave use, a physician-signed medical

release authorizing the return to work must be furnished. The employee will be placed on FMLA if the event and the employee are eligible.

- (8) Department directors may, at their sole discretion, require employees to furnish documentation to factually evidence their sick leave use, including obtaining and providing a signed doctor's statement attesting to the date and time medical care was provided and the time needed for the employee to recuperate from the illness, injury or incapacitating medical condition. The Administration Department may require an employee to furnish documentation to factually evidence their sick leave use.
- (9) Employees who separate from TAD employment prior to the end of a pay period shall accrue sick leave proportionate to the time actually worked that pay period.
- (10) Eligible employees who separate from TAD employment shall be compensated for earned and accumulated but unused sick leave up to the time of separation as follows:

<u>Years of Continuous Employment</u>	<u>Basis for Terminal Sick Leave Compensation</u>
At least 4 years	10% of accumulated unused sick leave
At least 6 years	20% of accumulated unused sick leave
At least 8 years	30% of accumulated unused sick leave
At least 10 years	40% of accumulated unused sick leave

Calculation of terminal sick leave compensation will be based on the schedule shown above applied to the eligible employee's final pay rate. If an employee is subject to an involuntary termination for unsatisfactory performance or misconduct they will forfeit the payout of sick leave regardless of percentage.

E. Voluntary Leave Bank

- (1) On a voluntary basis, regular full-time TAD employees (not probationary/introductory employees) may donate earned vacation leave and/or compensatory time for use by TAD employees who have exhausted all of their accrued vacation and sick leave, optional holidays, and earned compensatory time and who are experiencing personal or immediate family medical emergencies.
- (2) For the Voluntary Leave Bank, these terms and definitions apply:
 - "Immediate family member" is an eligible TAD employee's spouse, children, stepchildren, mother, or father.
 - "Leave bank participant" is a regular full-time TAD employee who has formally enrolled in and voluntarily donated earned vacation leave and/or compensatory time to the Leave Bank.
 - "Leave Bank" is the account maintained by the TAD administration department into which donated vacation leave and compensatory

time are recorded and from which leave is granted and recorded under the Voluntary Leave Bank Program.

- “Leave recipient” is a regular full-time TAD employee, who is a member of the Leave Bank Program, who has been granted paid leave pursuant to the policies, rules, and procedures of the Voluntary Leave Bank.
- “Medical emergency” is a catastrophic medical condition entailing a life-threatening or terminal illness or injury or a similarly critical medical condition of a regular full-time TAD employee or an immediate family member which requires the employee’s absence from work.
- “Voluntary Leave Bank Committee” is a group of six TAD employees representing the six major departments of TAD. These committee members are elected by the leave bank participants to serve a three-year term. This committee is charged with establishing bylaws and rule governing the leave bank program. The Director of Administration serves in an advisory role and will break a tie in the decision-making process.

(3) Leave bank membership

- Only regular full-time TAD employees are eligible to be members. Newly-hired probationary employees can enroll during the enrollment period following satisfactory completion of their probationary periods.
- To become a member of the Voluntary Leave Bank, an eligible employee must submit an application to the Leave Bank program during the annual enrollment period.
- Leave Bank membership ceases when an employee cancels his or her membership in writing, voluntarily or involuntarily terminates TAD employment, retires, or dies. Vacation leave and/or compensatory time donated to the Leave Bank will remain in the Leave Bank until used and will not be returned, refunded, or paid to donor employees or their beneficiaries.

(4) Leave bank donations

- To obtain and maintain Leave Bank membership and to be an eligible leave recipient, eligible employees must voluntarily donate not less than eight (8) hours of their earned vacation leave and/or compensatory time upon enrollment.
- Additional donation assessments, of not less than eight (8) hours per member, may be required if Leave Bank balances fall below a predetermined level established by Leave Bank Committee.
- Leave Bank Members can choose to stop participating in the program if the Committee determines that more Leave Bank time is needed.

- Voluntary vacation leave and/or compensatory time donations over and above those otherwise required can be made at any time by Leave Bank members.

(5) Leave bank application and usage

- To be eligible to apply for and receive Leave Bank leave, the applicant must be a member in good standing (i.e., have made all required donations and met other Leave Bank policies and requirements) of the Leave Bank and not be:
 - A probationary TAD employee,
 - Suspended or otherwise relieved from duty without pay due to disciplinary action,
 - On a leave of absence without pay, or
 - On terminal employment leave associated with retirement or voluntary resignation
- To request Leave Bank leave, an eligible employee will make application to the Leave Bank Committee. The Committee will review the application and determine, according to the bylaws and rules of the Leave Bank Program, if an employee is eligible to receive Leave Bank leave.

(6) Application submission/processing

- Applications for Leave Bank leave are available from the human resources section.
- The Director of Administration will receive the completed application, along with any necessary documents that support the application, and present the information to the Leave Bank Committee for review and a final determination.

(7) Leave bank usage

- Any and all accrued and unused vacation and sick leave, available optional holidays and earned compensatory time must be completely exhausted by the member applicant before any approved Leave Bank leave can be used.
- While using Leave Bank leave exclusively, normal leave accruals will be discontinued. If using Leave Bank leave is interspersed with performing normal TAD duties and responsibilities on less than a full-time basis, leave accrual will be pro-rated based on time actually worked. Any such accruals which occur during this time must be used before Leave Bank leave is used.
- Given the gravity of the circumstances under which Leave Bank leave is provided, leave recipients shall not perform any services for compensation while on such leave.

- Eligible Leave Bank members may, if approved, receive up to 240 hours of Leave Bank leave per TAD fiscal year. No more than 240 hours of Leave Bank leave shall be granted for any single personal or immediate family medical emergency event, even if such leave extends from one TAD fiscal year into another.

F. Job-Related Injury/Illness Leave

While employed by TAD, employees injured on the job or experiencing a job-related illness may be entitled to workers' compensation benefits, including payment of medical bills and a portion of lost wages. For the first seven workdays (consecutive or cumulative) of an employee's lost time due to a job-related injury or illness, the affected employee may elect to use accrued and available sick leave, vacation leave, compensatory time, and/or leave without pay until workers' compensation salary continuation benefits take effect. While receiving workers' compensation salary continuation benefits, injured employees will not receive their regular TAD pay, and sick and vacation leave accruals and paid holiday leave will be discontinued.

G. Military Leave

The military leave-related policies and procedures presented below do not cover every aspect of the Uniformed Services Employment and Reemployment Rights Act (USERRA), relevant Texas statutes, and applicable federal regulations. For further information, please contact the human resources section.

(1) To be eligible for military leave, TAD employees, including new hires in probationary (introductory) status, must:

- Be or become members of the uniformed services, including, but not limited to,:
 - The Army or Air National Guard;
 - The Army, Navy, Marine Corps, Air Force, or Coast Guard;
 - The Army Reserve, Naval Reserve, Marine Corps Reserve, Air Force Reserve, or Coast Guard Reserve; or
 - Commissioned Corps of the Public Health Service.
- Be engaged in training or duty, as ordered or authorized by proper authority, including, but not limited to,:
 - Active duty;
 - Active duty for training;
 - Initial active duty for training;
 - Inactive duty training;
 - Full-time National Guard duty; and/or
 - Absence from work for an examination to determine fitness for duty.
- Provide, unless such notice is precluded by military necessity or, under all relevant circumstances, notice is impossible or unreasonable,

verbal or written notice of their impending military service, whether temporary National Guard or reserve duty or extended active duty military service. Verbal notice must, at a minimum, be provided to a human resources section representative and include the date, time, and location established for reporting for duty. For written notice, a completed TAD Absence Request Form must be submitted to the human resources section, indicating the type of leave (temporary or extended) being taken and its anticipated duration. Documentation attesting to the authorized or ordered training or duty must be provided either prior to, or within a reasonable period of time following, such training or duty.

(2) While on military leave, eligible employees:

- Shall retain already accrued and unused (prior to military service) vacation and sick leave.
- May use, at their discretion, earned and available (prior to military service) vacation leave, compensatory time, and unused optional holidays in order to receive the TAD compensation and benefits otherwise afforded them.
- Shall receive paid leave (including those insurance and other benefits otherwise paid by TAD) for up to 15 workdays per federal fiscal year (October 1st through September 30th of each year).
- Shall continue to receive TAD-paid medical and dental insurance benefits for up to a total of 30 days, including the 15 workdays discussed immediately above. Employee-paid personal, dependent, and voluntary insurance benefits shall remain the sole responsibility of the affected employee.
- May, at their discretion, elect to continue their medical and dental insurance (including previously elected dependent coverage) coverage's for up to 18 months after their absence for military service begins or for the period of such military service (plus the time allowed to apply for reemployment), whichever period is shorter. The affected employee shall be responsible for payment of the full insurance premium costs during the continuation period. The affected employee will not be required to pay more than 102 percent of the full premium costs for the coverage.

H. Jury Duty/Court Appearance Leave

- (1) Regular and probationary employees will receive their established compensation while on jury duty, provided a legitimate summons for jury duty is furnished prior to that duty. Failure to provide the document may result in the jury duty time being charged either to available vacation leave and/or compensatory time or, lacking such available time, to leave without pay.

- (2) Employees that receive a daily reimbursement from the court for jury duty service may keep the money to offset the cost of meals or parking while serving as a juror. TAD will not be responsible for any expenses an employee incurs while serving on jury duty.
- (3) Upon release from jury duty with two or more hours of an employee's normal workday remaining, employees must return to TAD to assume their job duties and responsibilities.
- (4) Employees subpoenaed for depositions and/or court testimony in TAD business-related matters will continue to receive their established compensation during such times.
- (5) Employees who are subpoenaed for depositions and/or court testimony unrelated to TAD business or who need time off for personal or private legal matters must utilize available vacation leave and/or compensatory time, or leave without pay.

I. Family and Medical Leave

- (1) The federal Family and Medical Leave Act of 1993 (FMLA) as amended in 2009 and 2013 requires employers with 50 or more employees to provide eligible employees with unpaid leave. There are two types of leave available: (1) the basic 12-week Family and Medical Leave entitlement; and (2) the Military Family Leave entitlements described in this policy.
- (2) Employees are eligible for FMLA leave if they: 1) Have worked for TAD for at least 12 months in the last 7 years; 2) Have worked at least 1,250 hours for TAD during the 12 calendar months immediately preceding the request for leave; and 3) Are employed at a work site that has 50 or more employees within a 75-mile radius.

TAD will measure the 12-month period as a rolling 12 month period measured backward from the date an employee uses any leave under this policy

Employees with any questions about their eligibility for FMLA leave should contact Human resources for more information.

- (3) For FMLA, employees who meet the eligibility requirements described above are eligible to take up to 12 weeks of unpaid leave during any 12-month period for one of the following reasons: 1) to care for the employee's son or daughter during the first 12 months following birth; 2) to care for a child during the first 12 months following placement with the employee for adoption or foster care;

to care for a spouse, child (under the age of 18 or if over 18 incapable of self-care due to a disability), or parent (“covered relation”) with a serious health condition; or 4) because of the employee’s own serious health condition that renders the employee unable to perform an essential function of his or her position.

If you are married and both work for TAD then each of you ~~together~~ may take a ~~combined~~ total of 12 weeks’ leave during any 12-month period for ~~qualifying~~ reasons ~~unless it is your own serious health condition~~.

(4) Military Family Leave

- Under the MFL, there are two types of leave available: 1) a qualifying exigency leave; 2) leave to care for a covered service member; or 3) to care for a covered veteran who is undergoing medical treatment, recuperation or therapy, for a serious injury or illness and who was a member of the Armed Forces (Regular, Reserve, or National Guard).

(5) Qualifying Exigency Leave

- Eligible employees may be entitled to use up to 12 weeks of the FMLA leave entitlement to address certain qualifying exigencies. Leave may be used if the employee’s spouse, son, or daughter, in the Armed Forces (Regular, Reserves or National Guard) is on active duty or called to active duty status in a foreign country. Qualifying exigencies may include: 1) short-notice deployment (up to 7 days of leave); 2) attending certain military events and related activities; 3) arranging for alternative childcare; 4) addressing certain financial and legal arrangements; 5) periods of rest and recuperation for the covered military member (up to 5 days of leave); 6) attending certain counseling sessions 7) attending post-deployment activities (available for up to 90 days after the termination of the covered military member’s active duty status); 8) other activities arising out of the covered military member’s active duty or call to active duty in a foreign country and agreed upon by TAD and the employee; 9) attending family support or assistance programs and informational briefings; 10) to act as the covered military member’s representative before a governmental agency; 11) to address issues that arise from the death of a covered military member while on active duty status in a foreign country; 12) other activities arising out of the covered military member’s active duty or call to active duty in a foreign country and agreed upon by TAD and employee.

(6) Military Caregiver Leave

- Eligible employees may take up to 26 weeks of leave to care for a covered service member during a single 12-month period. A covered service member is either a current member of the Armed Forces (Regular, Reserve or National Guard) or a veteran of the Armed Forces (Regular, Reserve, or National Guard).
- An eligible employee may take up to 26 weeks of leave to care for a covered service member of the Armed Forces (Regular, Reserve, or National Guard) who has been rendered medically unfit to perform his or her duties due to a serious injury or illness incurred in the line of duty while on active duty that may render the service member medically unfit to perform his or her duties for which the service member is undergoing medical treatment, recuperation, or therapy; or is in outpatient status; or is on the temporary disability retired list.
- An eligible employee may take up to 26 weeks of leave to care for a veteran (Regular, Reserve, or National Guard) who is undergoing medical treatment, recuperation, or therapy for a serious injury or illness and who was a member of the Armed Forces (Regular, Reserve or National Guard) at any time during the period of 5 years preceding the date on which the veteran undergoes that medical treatment, recuperation or therapy. This leave entitlement is applied on a per-injury basis such that an eligible employee may be entitled to take more than one period of 26 workweeks of leave if the leave is to care for different covered service members or covered veteran with a subsequent serious illness or injury, except that no more than 26 workweeks may be taken within any single 12 month period.
 - Eligible employees may begin taking military caregiver leave up to five years after their family member was discharged or released from the military. The eligible employee's first date of leave must be within the five year period; however, the employee may continue to take such leave throughout the single 12-month period that is applicable to military caregiver leave, even if the leave extends beyond the five-year period.
 - An employee does not need to use this leave entitlement in one block. Leave can be taken intermittently or on a reduced leave schedule when medically necessary. Employees must make reasonable efforts to schedule leave for planned medical treatment so as not to unduly disrupt the employer's operations.

(7) Intermittent Leave

- Leave because of a serious health condition, or either type of Military Family leave may be taken intermittently (in separate

blocks of time due to a single health condition) or on a reduced-schedule leave (reducing the usual number of hours worked per workweek or workday) if medically necessary. Military leave due to qualifying exigencies may also be taken on an intermittent basis. If leave is unpaid, TAD will reduce the employee's salary based on the amount of time actually worked. In addition, while an employee is on an intermittent or reduced-schedule leave, TAD may temporarily transfer the eligible employee to an available alternative position that better accommodates the recurring leave and which has equivalent pay and benefits.

- Leave may not be taken on an intermittent basis when used to care for the employee's own child during the first year following birth, or to care for a child placed with the employee for foster care or adoption, unless both the employer and employee agree to such intermittent leave.

(8) Substitution of Paid Leave

- TAD requires that FMLA eligible employees that have leave must use all accrued and available sick and vacation leave, and optional holidays before being placed on unpaid FMLA. The balance of Family Medical Leave is unpaid leave. FMLA and MFL run concurrently with all substituted paid leave, including Workers' Compensation leave. An employee may elect to use accrued compensatory time off for an absence that would otherwise qualify as a reason for taking FMLA leave. If the employee does so, TAD will not designate the absence as FMLA leave and not reduce the FMLA entitlement
- While on unpaid FMLA, FMLA approved employees will not accrue vacation and sick leave.

(9) Health Insurance Benefits

- During an approved Family Medical Leave, TAD will maintain the employee's health benefits as if the employee continued to be actively employed. If paid leave is substituted for unpaid family medical leave, TAD will deduct the employee's portion of the health plan premium as a regular payroll deduction. If leave is unpaid, the employee must pay his or her portion of the premium through payroll deduction or direct reimbursement. An employee's healthcare coverage will cease if the employee's premium payment is more than 30 days late. If the employee elects not to return to work at the end of the leave period, the employee will be required to reimburse TAD for the cost of the premiums paid by TAD for maintaining coverage during the unpaid leave, unless the employee cannot return to work because of a serious health condition or other circumstances beyond the employee's control.

- During FMLA leave, the employer will maintain the employee's health coverage under any "group health plan" on the same terms as if the employee had continued to work. Use of FMLA leave will not result in the loss of any employment benefit that accrued prior to the start of the employee's leave.

(10) Return from FMLA Leave

- Upon return from FMLA leave, eligible employees will be restored to their original or equivalent positions with equivalent pay, benefits, and other employment terms. An eligible employee is not guaranteed the actual job held prior to leave.

(11) Notice

- If the need to use FMLA leave is foreseeable, the employee must give TAD at least 30 days' prior notice of the need to take leave. When 30 days' notice is not possible, the employee must give notice as soon as practicable (within 1 or 2 business days of learning of the need for leave except in extraordinary circumstances). Failure to provide such notice may be grounds for delaying the start of the FMLA leave.
- Whenever possible, requests for FMLA leave should be submitted to Human Resources.
- When submitting a request for leave, the employee must provide sufficient information for TAD to determine if the leave might qualify as FMLA leave, and also provide information on the anticipated date when the leave would start as well as the duration of the leave.
- ~~be required to provide. If the employee is not eligible, TAD will provide the employee with a written notice indicating the reason for ineligibility. If leave will be designated as FMLA or MFL protected, TAD~~ Sufficient information may include that the employee is unable to perform job functions; that a family member is unable to perform daily activities; that the employee or family member needs hospitalization or continuing treatment by a healthcare provider; or the circumstances supporting the need for military family leave. Employees also must inform TAD if the requested leave is for a reason for which FMLA leave was previously taken or certified.
 - Employees also will be required to provide a certification and periodic recertification supporting the need for leave.
 - When an employee requests leave, TAD will inform the employee whether they are eligible under the FMLA or MFL. If the employee is eligible, the employee will be given a written notice that includes details on any additional

information he or she will be required to provide. If the employee is not eligible, TAD will provide the employee with a written notice indicating the reason for ineligibility. If leave will be designated as FMLA or MFL protected, TAD will inform the employee in writing and provide information on the amount of leave that will be counted against the employee's 12 or 26 week entitlement.

- If the employee is requesting leave because of the employee's own or a covered relation's serious health condition, the employee and the relevant healthcare provider must supply appropriate medical certification. Employees may obtain Medical Certification forms from **Human Resources**. When the employee requests leave, TAD will notify the employee of the requirement for medical certification and when it is due (no more than 15 days after the employee requests leave).
- If the employee provides at least 30 days' notice of medical leave, they should also provide the medical certification before leave begins. Failure to provide requested medical certification in a timely manner may result in denial of leave until it is provided. TAD, at its expense, may require an examination by a second healthcare provider designated by TAD, if it reasonably doubts the medical certification initially provided. If the second healthcare provider's opinion conflicts with the original medical certification, TAD, at its expense, may require a third, mutually agreeable, healthcare provider to conduct an examination and provide a final and binding opinion.
- TAD may require subsequent medical recertification. Failure to provide requested certification within 15 days, except in extraordinary circumstances, may result in the delay of further leave until it is provided.
- If an employee takes leave because of the employee's own serious health condition or to care for a covered relation, the employee must contact TAD each month regarding the status of the condition and his or her intention to return to work. In addition, the employee must give notice as soon as practicable (within 2 business days, if feasible) if the dates of the leave change, are extended, or were unknown initially.

J. Voting Leave

All TAD employees are encouraged to vote in local, state, and national elections. In those instances when TAD work schedules prohibit both early voting and voting before and after established work hours, regular full-time and probationary (introductory) employees may be granted up to two hours of paid time off to vote. The department directors, at their sole discretion, will determine if an employee needs additional time for voting and re-schedule workloads accordingly.

K. Leave of Absence without Pay

Leaves of absence without pay (LWOP) may be granted in accord with the following:

- (1) Only when all other available and appropriate leave, compensatory time, and optional holidays have been exhausted;
- (2) Leave must be pre-approved in writing, unless either a medical emergency or another legitimate and verifiable circumstance prohibits it, at least 10 business days in advance by the pertinent department director, the Director of Administration, and TAD's Chief Appraiser;
- (3) Can only be used for these purposes:
 - For an excused absence during the probationary (introductory) employment period for newly-hired employees;
 - To perform a service which contributes to the public welfare;
 - For military service, per the Military Leave provisions of these Personnel Policies and Procedures;
 - For family and medical leave per Family and Medical Leave provisions of these Personnel Policies and Procedures;
 - For recovery from an illness or disability not determined to be of a permanent or disqualifying nature for which all appropriate leave and salary continuation benefits (as afforded under workers' compensation) have been exhausted or are not available;
 - To provide necessary care for an immediate family member who is ill or incapacitated;
 - When returning to work would threaten the health of others; and
 - For such other purposes as deemed reasonable and acceptable and approved by the pertinent department director, the Director of Administration, and TAD's Chief Appraiser.
- (4) If lasting more than five business days, and excluding military and family and medical leave-related LWOP, a written request for LWOP must be provided and must, at a minimum, include:
 - The employee's name, date of employment, current job title, and department;

- The amount of LWOP being requested, with start and return-to-work dates; and
 - The reasons for the LWOP and why it should be considered.
- (5) Unless otherwise governed by federal or state law (as with military leave and some aspects of family and medical leave), approved LWOP shall not exceed 20 work days and, while on LWOP, affected employees:
- Will not accrue vacation and sick leave and will not receive paid holiday leave;
 - Must pay the full cost of any insurance benefits (including dependent coverage, if any) they wish to continue; and
 - Must, as required during the leave of absence without pay, report their status and intent and/or ability to return to work following the approved LWOP.
- (6) Unless a legitimate, verifiable, and acceptable reason exists to prevent timely returning to work, and unless that reason is communicated to the human resources section within three business days following expiration of the approved LWOP, an affected employee who fails to physically return to work following approved LWOP shall be considered to have automatically resigned his/her job.
- (7) Excessive use of LWOP may result in disciplinary action.

L. Funeral and Bereavement Leave

In the unfortunate circumstance in which an employee loses a friend or loved one to death, employees may be allowed time off from work to attend funeral, make funeral arrangements or settle the affairs of the deceased. For funerals and bereavement time associated with the death of an employee's spouse, child, stepchild, parent, stepparent, brother, sister, niece, nephew, aunt, uncle, grandparent, mother-in-law, father-in-law, brother-in-law, or sister-in-law, an employee may be granted for up to three days funeral/bereavement leave.

- (1) If an employee is granted funeral/bereavement leave, the employee will not be charged with vacation or sick leave time. If an employee needs more time than three days leave, the employee may use available vacation or sick leave time.
- (2) If an employee needs or chooses to attend a funeral of someone other than the individuals listed above, an employee may use available vacation or sick leave. Any vacation or sick leave used for funeral or bereavement leave should not exceed 40 hours.
- (3) Before an employee is granted funeral/bereavement leave, the employee shall obtain approval from the Director of Administration or Chief Appraiser. Before an employee

uses vacation or sick leave time to attend a funeral, he/she must obtain approval from his/her department director.

- (4) Before an employee can use more than 40 hours of funeral/bereavement, vacation or sick leave time, they must obtain approval from the Director of Administration or Chief Appraiser

M. Maximum Duration of Leave

The maximum duration of a leave of absence under TAD's policies (including any single or combination of leaves of absence provided for under these policies) is twenty four (24) weeks. No employee may be absent from and/or unable to work for more than 161 consecutive days. If an employee is absent and/or unable to work for more than twenty four (24) weeks, the employee will be removed from the payroll, and his or her employment shall be separated. Upon such separation of employment, the employee will be designated eligible for rehire, but shall have no employment or recall rights. To be considered for rehire, the discharged employee must apply for employment with TAD in the same way as any other applicant for employment. The discharged employee's rehire will depend upon whether an existing position for which he/she is qualified is vacant and whether he/she is the best qualified applicant for the position.

Leave taken under the Family and Medical Leave Act of 1993 or the Uniformed Services Employment and Reemployment Rights Act shall not count as a period of absence under this [Maximum Duration of Leave](#) policy.

In determining whether an employee has reached the maximum of twenty four (24) weeks of absence, if, after an employee returns to work, the condition that caused the employee's absence recurs within thirty (30) calendar days and results in the employee's further absence, the period of further absence will be considered a continuation of the employee's original absence, and the period of original absence and period(s) of further absence will be deemed periods of consecutive absence for purposes of enforcing this policy.

9.0 INSURANCE BENEFITS

For its regular full-time and probationary (introductory) employees, TAD may, in its sole discretion, provide the following insurance benefits, provided the Board of Directors authorizes the insurance benefits and approves appropriate funds in the District's annual budget:

A. Medical and Dental Insurance

All full time regular employees of TAD shall be eligible for the group medical plan and dental plan benefits. Regular variable hour employees who work an average of thirty (30) or more hours a week in the measurement period will be eligible for health insurance after the measurement period. Regular part time, temporary seasonal, temporary short term part time, and regular variable hour employees who work an average of less than thirty (30) hours a week in the measurement period will not be eligible for ~~health~~ medical and dental insurance. Specific details about TAD's current group medical and dental insurance plans can be obtained from the Administration Department.

B. Life and Accidental Death and Dismemberment Insurance.

TAD currently provides both term life and accidental death and dismemberment insurance in amounts equal to one time's each employee's annual salary. Added employee (over and above what TAD pays for) and/or employee dependent coverage are available at participating employee expense. Specific details about TAD's current life and accidental death and dismemberment insurance plans can be obtained from the Administration Department.

C. Long-Term Disability Insurance

Long-term disability benefits are available to eligible TAD employees who experience debilitating injuries or illnesses. Other leave benefits, including sick leave when earned and family and medical leave when eligible, are provided for short-term injuries and illnesses. Specific details about TAD's current long-term disability insurance can be obtained from the Administration Department.

10.0 OPTIONAL DEFERRED COMPENSATION

On a voluntary or optional basis, regular full-time and probationary (introductory) TAD employees can put a portion of their bi-weekly pay (up to Internal Revenue Service established limits) into TAD's IRS Section 457 deferred compensation plan. Under IRS regulations, contributions to the plan are tax deferred until withdrawn, normally at retirement time. Early withdrawals may be subject to penalties and tax. TAD does not contribute to, or match employee contributions to, the deferred compensation plan. Specific details about the plan can be obtained from the Administration Department.

11.0 RETIREMENT AND RETIREE BENEFITS

A. Retirement

Regular full-time and probationary (introductory) TAD employees automatically participate in the Texas County and District Retirement System (TCDRS). Both TAD and participating TAD employees contribute to TCDRS. Under TAD's TCDRS plan, employees become eligible for retirement when one of the following occurs:

- At age sixty with 8 years of service
- At any age with 30 years of service
- When the combined years of service and age equal 75 or more

Employees considering retirement should contact the Administration Department at least 30 days prior to their planned retirement date to obtain needed forms and discuss retirement application processing.

B. Retiree Medical Insurance

TAD retirees fall into two categories, each with different retiree insurance options.

- (1) Early retirees (those who retire under TCDRS before reaching age 65) can, at their sole expense, participate in the medical insurance plans otherwise available to active TAD employees. If they continue, uninterrupted and with no lapse in payments, to participate in an active employee medical insurance plan until they reach age 65, they will, upon reaching age 65, become eligible to participate in the regular retiree insurance program available at the time. Ref Local Government Code Ch. 175
- (2) Regular retirees (those who retire under TCDRS on or after reaching age 65) will have one or more insurance or alternative plans available to them.
- (3) For both early and regular retirees, dependent insurance coverage will be available under each respective retiree category at the participating retiree's sole expense.
- (4) To the extent the District's Board of Directors authorizes the aforementioned retiree medical insurance benefits; said benefits shall be governed by the applicable insurance plan(s) issued by the provider.

12.0 EMPLOYEE CONDUCT

All TAD employees, whether regular full-time, probationary (introductory), part-time, temporary or seasonal employees, are expected to consistently maintain acceptable standards of conduct and performance, both on and off the job. It is not possible to provide a list setting forth every act of misconduct. Nonetheless, the following guidelines illustrate some but not all acts of acceptable and unacceptable conduct, and in some instances, examples of them are included. The indicated types and examples of conduct are not all-inclusive. Unacceptable conduct may result in disciplinary action, up to and including termination and possible legal action.

A. Obey the Law

Local, county, state (including, when traveling on TAD business in states and political subdivisions outside Texas) and federal laws should be obeyed and not violated.

TAD employees who perform appraisal functions and exemptions-related work must abide by and comply with, as applicable, the Texas Property Tax Code, the Uniform Standards of Professional Appraisal Practice, and the rules, standards, regulations and statutes promulgated by the property tax licensing authority. Should conflicts exist or arise between any of the aforementioned, the most stringent shall apply. Determinations as to which is the most stringent shall be made solely by the Chief Appraiser and shall be final.

B. Follow the Rules

An employee may commit an act contrary to good order and discipline if:

- The employee's conduct discredits either the employee's or TAD's reputation and/or adversely impacts the effectiveness, efficiency or safety of the employee or TAD;
- The employee violates or fails to observe TAD and departmental policies and procedures. Ignorance of such policies and procedures does not excuse or justify any violation, in whole or in part;
- The employee blames others or attempts to shift responsibility to others for the employee's personal violation of TAD or departmental policies and procedures. TAD employees are individually accountable and responsible for their personal actions;
Conspiring or attempting to conspire with any person to violate TAD or departmental policies and procedures will be treated the same as an actual violation; and
- The employee fails to make a reasonable effort to either prevent or timely report (to TAD management) a violation or likely violation of TAD or departmental policies and procedures.

C. Be at Work on Time

(1) Employees must report to work on time each workday. Unacceptable conduct is exemplified by the following:

- (a) An unexcused or unauthorized absence, including leaving a work location or assignment without proper approval;
- (b) Failure to provide proper and timely notification of absence or tardiness;
- (c) Repeated, excessive, or unduly extended absences and/or tardiness;
- (d) An employee who does not report to work for three consecutive scheduled workdays and fails to notify his or her supervisor shall be considered to have resigned their position by job abandonment.

Verifiable medical or other emergency situations shall be taken into consideration when determining whether or not job abandonment has occurred.

(2) Stay actively and productively on task

- (a) During established work hours and authorized overtime, TAD employees shall:
 - Remain awake, alert, observant and occupied with TAD business and steadfastly perform their job duties and responsibilities;
 - Not engage in any activity which would cause them to be inattentive to, or neglectful of, their TAD job duties and responsibilities, including, but not limited to, reading unauthorized materials, playing games, unauthorized internet use, extended use of computer or personal communication devices for non-verbal communication, extended or frequent personal phone or cell phone calls, sleeping, non-business departures or diversions from assigned fieldwork, and similar activities; or
 - Not take excessive time for lunch or approved break periods.
- (b) Employees should remain focused on their work and productive performance (precluding dereliction of duty in any manner) as follows:
 - Efficiently and without undue delay or unnecessary supervision;
 - Without inappropriate or deliberate slowness, loafing, carelessness, lack of attention to detail and thoroughness, and unnecessarily lengthy non-business or other conversations with other TAD employees ~~which~~that distract those employees from accomplishing their work; and

- Without engaging in activities, on TAD time, associated with outside employment or a non-TAD business or personal endeavor.
- Dereliction of duty is exemplified by the following:
 - Failure of an employee to promptly report to appropriate TAD management either an employee's or another party's violation of law or TAD or departmental policies and procedures;
 - Failure of a TAD supervisor or higher TAD authority to take appropriate action when either an employee or another party violates a law or TAD or departmental policies and procedures;
 - or
 - Failure to secure or report the loss, damage to, or alteration of TAD property.

D. Follow Orders and Instructions

(1) TAD employees shall obey and promptly and properly execute lawful orders and instructions, including those which are accurately relayed from a supervisor via another employee. Failure to follow such orders or instructions, to argue about them, to behave in an abusive manner, or to use insolent language either concerning them or the supervisor issuing them, constitutes insubordination.

(a) A "lawful order" is any order, instruction, or directive which is:

- Issued verbally or in writing by a TAD supervisor or higher authority;
- Consistent with TAD and/or applicable TAD departmental policies and procedures; and
- Deemed necessary for the preservation of good order and efficiency, or proper discipline within TAD and amongst its employees.

(b) A "supervisor," for purposes of this section only, is any TAD employee authorized to exercise authority in a given situation.

(2) If an employee believes an order conflicts with either a prior order or established policies and procedures or is otherwise improper, the employee shall respectfully call the issuing supervisor's attention to the conflict or impropriety. If not altered to rectify the conflict or retracted by the supervisor, the order shall stand. Unless a violation of law, the employee shall obey the order. With this, full responsibility for the order and its execution rests with the supervisor. Subsequent to this, the affected employee shall timely submit a written report to TAD's Director of Administration citing the facts and circumstances surrounding the conflicting or improper order.

(3) If an employee reasonably believes an order, if followed, would result in physical injury to the employee or others or damage to TAD property, or is a

violation of law or ethical conduct, the employee should report to the next higher level of supervision or management and may report up to the Executive Director before performing the work.

E. Be Honest

Dishonesty is obviously wrong. Regrettably, it takes many forms, as exemplified by the following:

- (1) Cheating, forging, falsifying, misrepresenting, or purposefully omitting material information in TAD documents, forms, records or reports, whether oral or written;
- (2) Feigning illness or injury, falsifying illness or injury reports and leave requests, or otherwise deceiving or attempting to deceive TAD as to personal health or the health of a family member;
- (3) Intentionally manufacturing, falsifying, destroying, or withholding information or evidence, or knowingly or intentionally making a false accusation or criminal charge;
- (4) Improperly using leave privileges;
- (5) Falsifying, exaggerating, or omitting information to secure or maintain TAD employment, to gain a promotion, or to obtain a pay increase;
- (6) Accepting money, food, drinks, unreported gifts, anything of value, or “favors” in exchange for influencing TAD customer or business decisions; or
- (7) Making any false, in whole or in part, oral or written statement and/or inducing others to do so.

F. Don't Steal

Stealing TAD or anyone's property (regardless of value) is certainly wrong. It takes many forms, as exemplified by the following:

- (1) Taking, stealing, or unauthorized possession of TAD-owned or leased property or the property of others (whether “taking” or purportedly temporarily “borrowing” property, it is still considered to be theft);
- (2) Unauthorized use of TAD operating or TAD employee funds, including unauthorized purchases, expenditures, or financial obligations made in violation of TAD purchasing policies;
- (3) Using TAD equipment, supplies, or other TAD resources or information for personal or non-TAD purposes;

- (4) Authorizing or allowing the use of TAD facilities, equipment, information, employees, or other resources for personal or non-TAD purposes.

G. Use of Tobacco, Alcohol and Drugs

(1) Use of tobacco

TAD endeavors to provide a healthy environment. Smoking and/or using tobacco products in designated non-smoking areas is prohibited. Designated non-smoking areas include the following: inside TAD buildings, sidewalks, covered porches, north, west and south sides of buildings, TAD-leased or rented facilities, or on a taxpayer's property or premises. Smoking is allowed only in designated smoking areas during non-working hours, authorized breaks, and during an employee's lunch time.

This policy ~~will also be in effect when it comes~~ also applies to the use of electronic cigarettes (e-cigs) and similar devices.

(2) Use of alcohol, legal and illegal drugs and testing

The Tarrant Appraisal District is a drug and alcohol free workplace. A TAD employee may not be present at work during a period the employee's ability to perform his or her duties are impaired by drugs or alcohol. TAD believes that a drug and alcohol-free workplace will help ensure a healthy, safe, and secure work environment.

This policy applies to all employees of the Tarrant Appraisal District regardless of rank or position and shall include full time, part time and temporary employees.

An employee may not unlawfully manufacture, distribute, dispense, possess, sell, purchase, or use a controlled substance or drug paraphernalia on TAD property or while conducting TAD business not on TAD property.

An employee may not be under the influence of alcohol or illegal drugs while on TAD property or while on duty for TAD.

An employee may not possess or use unauthorized prescription or over-the-counter drugs while on TAD property or while on duty for TAD. An employee may not use prescription or over-the-counter drugs while on TAD property or while on duty for TAD, in a manner other than that intended by the manufacturer or prescribed by a physician.

An employee may use prescription and over-the-counter drugs in standard dosage or according to a physician's prescription if the use will not impair the employee's ability to do his or her job safely and effectively. An

employee must keep prescription medications used at work in their original container.

An employee taking prescribed or over-the-counter medications is responsible for consulting the prescribing physician or a pharmacist to determine if the medication could interfere with the safe and effective performance of his or her job duties.

If the use of a medication could compromise an employee's ability to do his or her job or the safety of the employee, fellow employees or the public, the employee must report the condition to his or her supervisor at the start of the workday or use appropriate personnel procedures (e.g., call in sick, use leave, request change of duty, ~~notify company doctor~~).

A supervisor must treat any information related to an employee's authorized use of prescription medications and any other medical information provided by the employee as confidential information.

An employee having problems with drugs or alcohol is encouraged to seek treatment from a qualified professional. Information on benefits provided for treatment of alcohol and drug abuse problems provided by TAD's health plan program is available in the employee's health plan booklet or on TAD intranet.

Any employee who violates this policy shall be subject to disciplinary measures up to and including termination.

(3) An employee suspected of violating this policy may be subject to appropriate disciplinary action, up to and including discharge from employment. In such a case, the employee will be given an opportunity to explain the circumstances prior to any final employment action becoming effective.

(4) TAD will conduct, at its sole discretion, any type of drug and/or alcohol testing it deems necessary and appropriate under any of the following circumstances:

(a) REASONABLE SUSPICION TESTING: TAD may ask an employee to submit to a drug and/or alcohol test at any time if it possesses a reasonable suspicion that the employee may be under the influence of drugs or alcohol. Examples which would give rise to a reasonable suspicion include, but are not limited to, the following : evidence of drugs or alcohol on or about the employee's person or in the employee's vicinity, unusual conduct on the employee's part that suggests impairment or influence of drugs or alcohol, extremely aberrant behavior or grossly negative performance patterns, or excessive and unexplained absenteeism or tardiness.

- (b) POST-ACCIDENT TESTING: Any employee involved in an on-the-job accident or injury under circumstances that suggest possible use or influence of drugs or alcohol in the accident or injury event may be asked to submit to a drug and/or alcohol test. "Involved in an on-the-job accident or injury" means not only the one who was or could have been injured, but also any employee who potentially contributed to the accident or injury event in any way.
 - (c) POST-ACCIDENT TESTING (Involving a worker's compensation claim): Notwithstanding section (eb), any employee involved in an on-the-job accident or injury requiring the employee to be seen by a physician which is likely to result in the filing of a subsequent worker's compensation claim must submit to a drug and/or alcohol test at the same time they are seen by the physician for their injuries.
- (5) If an employee is tested for drugs or alcohol outside of the employment context and the results indicate a violation of this policy, or if an employee refuses a request to submit to testing under this policy, the employee may be subject to appropriate disciplinary action, up to and including discharge from employment. In such a case, the employee will be given an opportunity to explain the circumstances prior to any final employment action becoming effective.

H. Sexual Harassment Prohibited

Sexual harassment is strictly prohibited by the Tarrant Appraisal District, whether committed by appointed official, department head, co-worker or non-employee TAD does business with. It is the policy of TAD to provide a work place free from sexual harassment for all employees and to take active steps to eliminate any sexual harassment of which TAD becomes aware.

Employees engaging in sexual harassment shall be subject to discipline, up to and including termination of employment. Sexual harassment shall include, but not be limited to, unwanted sexual advances, requests for sexual favors, and other verbal, non-verbal or physical conduct of a sexual nature, which includes slurs, jokes, statements, gestures, touching, pictures, emails or cartoons

where: (1) the submission to such conduct is either an expressed or implied condition of employment; or (2) the submission to or rejection of such conduct is used as a basis for an employment decision affecting the harassed person; or (3) the conduct has the purpose or effect of substantially interfering with an affected person's work performance or creating an intimidating, hostile, or offensive work environment.

All claims of sexual harassment shall be taken seriously and investigated promptly and thoroughly. While all claims of sexual harassment shall be handled with discretion, there can be no complete assurance of full confidentiality.

Employees who feel they have been sexually harassed should immediately report the situation to the Director who is responsible for the department in which they work. If, for any reason, the employee feels that reporting the harassment to the department head may not be the best course of action, the report should be made to the Director of Administration or the Executive Director.

Every reported complaint will be investigated promptly and thoroughly. The department head to which a claim has been reported shall be responsible for seeing that prompt action is taken to investigate the claim.

Once the investigation is complete, the employee making the claim shall be notified of the result of the investigation and any actions which are to be taken.

Use the following procedures so that your complaint may be resolved quickly and fairly.

- a. When practical, confront the harasser and ask them to stop the unwanted behavior.
- b. Record the time, place and specifics of each incident, including any witnesses.
- c. Report continuing sexual harassment to Director who is responsible for your department or to the Director of Administration or the Executive Director.
- d. If a thorough investigation reveals that unlawful sexual harassment has occurred, TAD will take effective remedial action in accordance with the circumstances, up to and including termination.

Retaliation against an employee who reports sexual harassment or who cooperates as a witness in the investigation is prohibited by law as well as this policy.

Employees who feel they have been subjected to illegal retaliation should immediately report the situation to the Director who is responsible for the department in which they work. If, for any reason, the employee feels that reporting the retaliation to the department head may not be the best course of action, the report should be made to the Director of administration or the Executive Director.

Reporting or failing to report claims in accordance with the procedure given in this policy shall not limit other legal recourse an employee may have in regard to sexual harassment charges.

I. Discrimination or Harassment is Prohibited

Tarrant Appraisal District is committed to a workplace free of harassment. Harassment includes unlawful, unwelcome words, acts or displays based on sex, sexual orientation, gender identity, race, color, religion, national origin, age, genetic information, pregnancy, disability, family or military leave status or veteran's status. Such conduct becomes harassment when (1) the submission to the conduct is made a condition of employment; (2) the submission to, or rejection of, the conduct is used as the basis for an employment decision; or (3)

the conduct creates an offensive, intimidating or hostile working environment or interferes with work performance.

Harassment is strictly prohibited by TAD whether committed by an, appointed official, department head, co-worker or non-employee with whom TAD does business.

Employees who feel they have been harassed should immediately report the situation to the Director who is responsible for the department in which they work. If, for any reason, the employee feels that reporting the harassment to the department head may not be the best course of action, the report should be made to the Director of Administration or the Executive Director.

~~you should promptly report every instance of unlawful discrimination or harassment in accordance with TAD's Grievances and Complaint Procedure set forth in these Personnel Policies and Procedures~~

Every reported complaint will be investigated promptly and thoroughly. The official or department head to which a claim has been reported shall be responsible for seeing that prompt action is taken to investigate the claim.

Once the investigation is complete, the employee making the claim shall be notified of the result of the investigation and any actions which are to be taken.

Retaliation against an employee who reports harassment or who cooperates in the investigation is prohibited by law as well as this policy. Employees who feel they have been subjected to illegal retaliation should immediately report the situation to the elected or appointed official who is responsible for the department in which they work. If, for any reason, the employee feels that reporting the retaliation to the department head may not be the best course of action, the report should be made to the Director of Administration or the Executive Director. ~~you should promptly report every instance of unlawful discrimination or harassment in accordance with TAD's Grievances and Complaint Procedure set forth in these Personnel Policies and Procedures.~~

Remedial action will be taken in accordance with the circumstances when TAD determines unlawful harassment or retaliation has occurred, up to and including termination.

You should promptly report every instance of unlawful discrimination, ~~or~~ harassment, or retaliation in accordance with TAD's Grievances and Complaint Procedure set forth in these Personnel Policies and Procedures, regardless of whether you or someone else is the subject of the discrimination or harassment. All complaints will be taken seriously and will be promptly and thoroughly investigated. In conducting this investigation, TAD will endeavor to maintain the confidentiality of the parties unless doing so will adversely affect the thoroughness of the investigation. TAD's

investigation of a complaint will normally include interviews with relevant persons, including the complainant, the accused and other potential witnesses. When deemed appropriate and necessary, TAD's investigation may include the gathering of documents, including written statements. The investigation will be completed, and a determination regarding the reported harassment will be made and communicated to the employee who complained and to the accused harasser.

Any employee who is determined, after an investigation, to have engaged in unlawful discrimination or harassment will be subject to appropriate disciplinary action commensurate with the circumstances, up to and including termination. Appropriate action will also be taken to deter any future discrimination or harassment. Any supervisor who knew about the harassment, but took no action to stop it, may also be disciplined, up to and including discharge. TAD does not consider conduct in violation of this policy to be within the course and scope of employment or the direct consequence of the discharge of one's duties. Accordingly, to the extent permitted by law, TAD reserves the right not to provide a defense or pay damages assessed against employees for conduct in violation of this policy.

J. Maintain Competence

An employee shall maintain sufficient competency to properly perform his or her assigned duties and responsibilities. Employee efforts should be directed in a manner which achieves and maintains the highest standards of efficiency in accomplishing the District's purposes and objectives. The fact that an employee is or was deemed competent at the time of hiring or at various intervals thereafter does not preclude a subsequent determination, as a consequence of job performance deficiencies, of incompetence.

Illustrative examples of incompetence include:

- (1) Failure to achieve and maintain job proficiency;
- (2) Failure to obtain or maintain required professional designations, including the Register Professional Appraiser designation granted by the Texas property tax licensing authority;
- (3) Failure to accept and properly execute duties, responsibilities, instructions and orders with minimum supervision;
- (4) Repeated failure to thoroughly, accurately and/or timely complete assigned work or tasks; repeated disciplinary actions for violations of policies, procedures or directives; or
- (5) Inadequate performance improvement.

K. Misuse of Position

Except in the performance of their established duties and responsibilities or as otherwise authorized by the Chief Appraiser, TAD employees shall not use or allow others to use their TAD positions, identification cards or TAD business cards:

- (1) To obtain privileges not otherwise available to them;
- (2) For personal or financial gain;
- (3) For soliciting donations or contributions;
- (4) In conjunction with an endorsement, promotion or advertisement of any product, service, or for-profit or non-profit endeavor.

L. Misuse or Unauthorized Disclosure of Information

(1) Subject to the requirements of the Texas Open Records Act, TAD employees shall treat the official business of the Appraisal District as confidential and shall only disseminate information in accordance with the Open Records Act and TAD policies and procedures. Questions pertaining to permissible and impermissible information disclosure should be directed to TAD's Public Records Officer in the Administration Department.

(2) TAD is a public entity; however, some TAD employees acquire confidential (confidential, non-public) information as a result of their position with TAD. This information must be protected. Employees who reveal confidential (confidential, non-public) information they have received as a result of their position may be subject to discipline up to and including termination.

Regarding the personnel information on employees of TAD, ~~much~~ much of the information in an employee's personnel file, including salary and job evaluations is subject to disclosure under the Public Information Act, ~~however~~; however, highly personal matters are typically not subject to disclosure. TAD will adhere to the Public Information Act requirements.

M. Discourteous and/or Unresponsive Service

(1) Public requests for information, advice or assistance (whether made in person, by telephone or via the ~~Internet~~internet) shall be courteously and judiciously acted upon in accordance with TAD policies and procedures. With both citizens and co-workers, TAD employee conduct shall be civil, tactful, patient, calm and diplomatic, even when provoked or confronted by angry or upset people. At all times, TAD employees shall refrain from being argumentative or boisterous or using coarse, profane or insolent language. TAD employees shall furnish their names, job titles, department names and, if requested, the name and number of an immediate supervisor, to any person requesting that information in the course of conducting TAD business.

- (2) A citizen complaint, whether directed at a TAD employee or TAD policy or procedure, shall be courteously and promptly accepted by TAD employees, including the employee about whom the complaint is being made. Should the accepting TAD employee be unable to personally resolve the complaint, the matter should be promptly referred to the employee's immediate supervisor for action. If the complaint involves any of the following, it should be immediately reported to the employee's immediate supervisor: (1) the actual or potential loss or destruction of TAD or other property; (2) real or possible personal injury to any party; (3) an alleged criminal or civil law violation; or (4) any other circumstance deemed by the employee to warrant attention by higher authorities.

N. Gambling

Gambling in any form or manner (including all lottery or betting pools) while on duty or on TAD property (including TAD-leased or rented facilities) is prohibited. [Gambling is not an acceptable use of TAD technology or resources.](#)

O. Unbecoming and Immoral Conduct

Employee conduct, both on and off the job, shall reflect favorably on the employee and TAD. Conduct which is unbecoming or immoral includes, but is not limited to, acts which tend to bring TAD into disrepute, discredit the employee, or which adversely impact TAD operations or the employee's ability to properly and acceptably perform his or her job duties and responsibilities.

P. Unauthorized Outside Employment/Self-Employment

TAD employees shall not engage in any business, trade, occupation or profession outside of their TAD employment which:

- (1) Brings TAD into disrepute;
- (2) Constitutes a conflict of interest, including appraising, listing or serving as a real estate agent or broker for the sale, trade, lease, or rental of property located in Tarrant County and not owned or occupied by the employee;
- (3) Interferes with the performance of an employee's job duties and responsibilities;
- (4) Involves the use, and/or results in the misuse, of TAD property, time or an employee's position with TAD; or
- (5) Discredits either an employee or TAD.

Q. Misuse, Abuse or Theft of TAD Property

Each TAD employee shall be responsible for the care, maintenance, proper use, and upkeep of any TAD equipment assigned to him/her. TAD employees shall only use equipment, tools, and other TAD property that they are authorized to use. Personal use of TAD equipment, supplies, tools, and any other TAD property is not permitted and may result in discipline up to and including termination. Improper use may subject you to criminal prosecution.

No TAD employee shall steal, sell, willfully or negligently alter or damage, deface, destroy, misuse, abuse, lose, or have unauthorized possession of TAD-owned or leased property, or use any TAD property, services or information in any manner for personal monetary gain or other personal benefit.

R. Prohibited Solicitations

Except for the solicitation of charitable contributions or donations pre-approved by the Chief Appraiser (e.g., TAD's annual United Way Campaign, blood drives and fundraisers for schools or activities of dependent children without disruption of work), solicitations, whether by TAD employees or others, are prohibited during TAD business hours and on all TAD property, including lease or rented facilities. Additionally, solicitation utilizing TAD information technology resources is strictly prohibited. "Solicitation" includes any act or attempt to: (1) advertise, market or sell any product or service; (2) seek employee membership in any organization; or (3) obtain a donation or contribution.

TAD will allow employees to post miscellaneous items for sale, for a period not to exceed one week, on a designated bulletin board located in the main employee break room. Before any item is allowed to be posted, approval must be obtained from the Administration Department. The following are non-exhaustive examples of prohibited solicitations:

- (1) Posting or distributing flyers, business cards, leaflets or similar materials promoting a product or service;
- (2) Marketing magazine subscriptions; or
- (3) Seeking co-signers for any loans or promissory notes.

S. Possession of Weapons

While on duty or on TAD premises (including leased or rented facilities), TAD employees are prohibited from possessing weapons capable of causing serious bodily injury or death. As defined under Chapter 46 of the Texas Penal Code, examples of weapons capable of causing serious bodily injury or death include, but are not limited to,:

- (1) Any firearm;

- (2) An ~~illegal~~ location-restricted knife, including knives with blades over five and one-half inches, daggers, or Bowie or switchblade knives;
- (3) Any club, including a blackjack, nightstick or mace;
- (4) Brass knuckles;
- (5) Explosives, including incendiary devices, grenades or rockets;
- (6) Any chemical dispensing device, other than a small chemical dispenser sold commercially for personal protection; or
- (7) Any caustic or corrosive liquid, such as lye or acid.

Any employee choosing to carry chemical dispensing devices (such as pepper spray), for personal protection, does so of their own accord and accepts sole responsibility of their actions if they dispense it while on duty.

Nothing in this policy shall be construed to prohibit or regulate the carrying of firearms in employee-owned motor vehicles by an employee who has a valid license to carry a concealed handgun under Article 4413(29ee), Texas Revised Civil Statutes.

T. Prohibited Employee Property

While TAD employees may have personal possessions (e.g., family photos, plants, decorations, etc.) on their desks or in their immediate workspaces, there are items which are prohibited. Non-exhaustive examples include:

- (1) Anything which is discriminatory, offensive, or inappropriate per the other standards and provisions of these Personnel Policies and Procedures;
- (2) ~~Overgrown~~, improperly contained, or an over-abundance of plants that encroach on ~~any~~ neighboring employee's space;
- (3) Non-TAD furnishings, equipment, or devices which may pose health or safety hazards, damage TAD property, or cause TAD added housekeeping, maintenance or operating expense; or
- (4) Uncontained, improperly stored, or spoiled food or other items which attract insects, generate mold or mildew, or create unsanitary conditions.

U. Work Stoppages or Strikes

Public employees may not strike or engage in an organized work stoppage against a political subdivision of the state. A public employee who violates the statute forfeits all civil service rights, reemployment rights, and any other rights, benefits and

privileges the employee enjoys as a result of public employment or former public employment. (Texas Government Code § 617.003)

V. Workplace Violence

An employee shall not engage in fighting, threatening, coercive or intimidating conduct, as exemplified by the following:

- (1) Hitting, pushing, or causing harm to another;
- (2) Threatening an individual or group or their property;
- (3) Threatening to or intentionally damaging or destroying TAD or other's property;
- (4) Aggressive or uncontrolled behavior (e.g., throwing things, slamming doors, yelling, etc.);
- (5) Obscene, harassing or threatening communications, no matter what the medium;
- (6) Stalking; or
- (7) Physical acts or behavior (horseplay, rough play or pranks) which can escalate to violence.

TAD is committed to providing a workplace free of violence. TAD will not tolerate or condone violence of any kind in the workplace. TAD will also not tolerate or condone any threats of violence, direct or indirect, this includes jokes. All threats will be taken seriously and will be investigated. Employees must refrain from any conduct or comments that might make another employee suspicious or in fear for their safety. Employees are required to report all suspicious conduct or threatening comments to their immediate supervisor or other appropriate administrator. Employees should be aware of their surroundings at all times and report any suspicious behavior from the public, former employees or current employees to their immediate supervisor, other appropriate administrator, or the sheriff's department. No employee may possess a firearm or other weapon, with or without permits in TAD offices and buildings used by TAD. If employees believe that a person is violating this policy, they should immediately report to their immediate supervisor, other appropriate administrator, or security on duty. Employees found in violation of this policy may be subject to discipline up to and including immediate termination.

W. Arrest and Conviction Reporting

An employee shall promptly notify (by the next workday at the latest) his or her immediate supervisor if the employee has:

- (1) Been arrested;
- (2) Been charged with a criminal offense, involving any offense involving the use or attempted use of physical force or a deadly weapon;
- (3) Had a criminal complaint or restraining order filed against him/her; or
- (4) Been convicted, placed on probation, received deferred adjudication, or other disposition for any criminal or traffic offense, including driver's license suspension or revocation.

X. TAD Surplus Property Sales

No employee shall be allowed to participate in an auction or sale of surplus TAD property, unless the employee participates in the sale or auction in the same manner as the general public. Employees will not be given any greater access or advantage than the general public.

Y. Prohibited Endorsements/Recommendations

An employee, in the course of performing his or her TAD duties and responsibilities, should not recommend, suggest or endorse, in any manner, the employment, use or procurement of a particular product, professional service (such as a fee appraiser, tax representative or agent, real estate agent or broker, contractor or attorney) or commercial service, unless authorized by the Chief Appraiser~~proper authority~~.

Z. Political Activities

TAD employees are encouraged to exercise their Constitutional rights and to register and vote in any election. However, while on duty or on TAD premises (including TAD-leased or rented facilities), employees shall not: 1) Use their official authority or influence to interfere with or affect the result of any election or nomination for office; 2) Directly or indirectly coerce, attempt to coerce, command, or advise another person to pay, lend, or contribute anything of value to a party, committee, organization, agency, or person for a political reason; or 3) Use any equipment, property, resource, or material owned by TAD for political activity or engage in political activity while on duty for TAD.

AA. National Courtesies

While on duty, employees shall render proper honors to the United States flag and national anthem at all times, unless doing so would significantly infringe the employee's First Amendment rights.

AB. Unauthorized TAD Expenditures or Obligations

No expenditure or obligation of TAD funds or liability, of whatever nature, shall be incurred in TAD's name or in the name of any TAD department or Organizational unit by any TAD employee unless properly approved by an authorized TAD representative.

AC. Visiting Prohibited Establishments

An employee, while on duty, shall not visit, frequent or enter a sexually oriented business, a gambling establishment wherein state or federal law is violated, or a place whose primary purpose is the sale of alcoholic beverages, except when required in the performance of an employee's job duties and when directed or accompanied by a supervisor.

13.0 PERSONAL APPEARANCE AND HYGIENE

A. Underlying Principles

- (1) Personal appearance and hygiene play important roles in projecting a professional image to those we serve.
- (2) Personal appearance may create either a positive or a negative image reflecting on the District as a whole.
- (3) Appearance should reflect what is appropriate for our job, work setting, individual task and personal safety.

The District requires employees to appear for work in attire that is both professional and suitable for the business setting, keeping in mind personal safety and impression made to taxpayers and visitors of the District. This may vary on occasion depending upon the exposure to the general public, nature of work being performed, customers or others engaged and the environment.

This policy is intended to set forth guidelines regarding what is considered appropriate attire for the workplace. These guidelines are not intended to be all-inclusive, but rather to describe the general parameters for appropriate attire. Employees are expected to exercise good judgement concerning their personal appearance and hygiene, and those decisions should be based on what a reasonable person would do in the same or similar circumstances. Our appearance should always reflect what is appropriate for our job, work setting and personal safety. [These appearance and hygiene expectations apply with equal force in a remote working setting in which the employee is interacting with the public or in any virtual meeting, call, or conference in which the employee may be seen.](#)

B. Hygiene and Appearance

- (1) It is important to the District that all employees present themselves in a professional manner at all times. Our personal appearance is a component of the professionalism we seek to project. All employees should seek to practice good personal hygiene. The District does not expect or require employees to purchase all new clothing, however, all clothing must be clean and free from tears, rips and holes. Hair, including facial hair, must be clean and neat.
- (2) Employees are expected to cover any offensive language or symbols reflected in "body art" in keeping with the professional image we are seeking to portray to the public. For example, sleeve, face and neck tattoos are not in keeping with a professional image. Any clothing that reveals too much chest area or underwear is not appropriate for this place of business. Body piercings or modifications, other than earrings, must not be visible during working hours.

- (3) The Chief Appraiser will make all determinations of non-compliance. If it is determined an individual is not compliant with the dress code policy, disciplinary actions will be taken, up to and including termination of employment.

C. Examples of Appropriate Dress

The following categories of dress have been identified as examples which may be considered appropriate based upon job responsibilities and special circumstances;

- (1) Business Formal –The intent of business formal is to ensure that personnel are professionally dressed to meet in formal business settings such as judicial proceedings, special public meetings, speaking engagements, assemblies or any other settings in which other professionals will be in attendance. For men this would be suits or dress slacks and complimentary shirt and tie. For women this could include dresses, suits, blazers with coordinating slacks or skirt and a complimentary blouse. Dress footwear is acceptable.
- (2) Business Professional – Business professional is a category of dress that is a "less dressy" version of business formal. For men, dress slacks and collared dress shirts are acceptable. Ties are optional. For women this could include a dress, dress pants or skirts with complimentary or coordinating jacket, sweater or blouse. Skirts should be no shorter than four inches above the knee. Dress footwear is acceptable.
- (3) Business Casual – Business casual is "less dressy" and more casual than business professional. For men casual dress slacks, khakis as well as suit pants are acceptable. It is appropriate for men to wear long or short sleeved, dress shirts. Polo style or golf shirts and "TAD logo" shirts are also appropriate during this time for men and women. For women this could include slacks, dress capris no more than 8 inches above the ankle, casual dress pants or skirts, dresses, blouses, dressy tees, knit or polo-type shirts or sweaters. Appropriate casual footwear is acceptable.

During the "field appraisal" portion of the year, some staff will spend a good deal of time around construction sites inspecting and measuring properties, etc. During this time, the Chief Appraiser may allow staff to wear khaki work shorts and coordinating "polo type" TAD logo shirts to accommodate for extreme conditions. The desire is that clothing maintains some uniformity such that the public would be able to readily recognize that the employee represents the appraisal district. The ability to dress in this manner requires prior approval of the Chief Appraiser.

- (4) Technical/Facilities – Employees whose responsibility it is to provide technical and facilities support should consider business casual as a dress standard. Dress attire may vary based on special projects. Attire should be appropriate for the job, work setting and personal safety. Staff that has to get into low and high spaces in the building and deal with cabling and other areas that require they get their “hands dirty,” will by necessity need to dress in clothing that will allow them to do their particular jobs. In this case, jeans or coveralls, etc., will be deemed to be acceptable.
- (5) Special Occasion – If not required to be in ARB hearings or meetings outside the office requiring more formality as in (6) below; all employees may wear denim and athletic shoes, sneakers or casual shoes on Fridays and on other special occasion days (Fort Worth Stock Show Day, etc.) as permitted by the Chief Appraiser.
- (6) Conference, Educational, Professional and Other Special Events – Employees attending conference, educational, professional or other special events should dress according to the standards of the event. Generally, employees speaking at an event should consider a higher dress standard, such as business formal or business professional. Employees attending an event should consider business professional or business casual the dress standard.

D. Hats and Head Covering

Head covers that are required for religious purposes or to honor cultural tradition are allowed. Certain maintenance/cleaning staff that are in and out of the buildings as required by their jobs may wear hats or head covering for safety reasons or for protection from excessive exposure to sunlight. Appraisal staff that could be outside inspecting or measuring property is encouraged to wear head gear that will provide protection from excessive exposure to sunlight. If on sites where there could be a danger from falling objects, appraisal staff is encouraged to wear hard hats for their protection.

E. Examples of What Not to Wear

The following clothing, hats, head coverings and footwear are prohibited in the workplace: clothing having an untidy or disheveled appearance, clothing that is torn, frayed or wrinkled; jeans with noticeable wear or holes; sweatshirts, sweatpants, wind suits or workout attire; shorts; clothing that is too revealing, distracting or provocative; t-shirts; halter or tank tops; worn-out, scuffed or stained athletic shoes or sneakers, flip flops or house shoes; skirts/dresses that are excessively short or have excessively high splits; spaghetti-strap dress (tops with thin straps worn under another top or jacket may be okay); pants or leggings made primarily from spandex and otherwise “skintight” are okay if the shirt or top completely covers the lower torso; excessively tight fitting clothing; or any other items that might be considered offensive, disruptive or immodest; and hats with inappropriate logos are prohibited.

(1) Exceptions

Employees with physical or medical conditions which require a particular type of shoe or clothing may be treated as an exception to these guidelines with approval of the Chief Appraiser.

14.0 DISCIPLINE

A. Disciplinary Action/Options

Should employee conduct or performance fall below acceptable standards and/or involve violations of law or established TAD policies, practices or procedures, disciplinary action may be taken. Disciplinary action shall be consistent with the type and severity of the infraction or violation, the employee's work and disciplinary record (including the accumulation of prior disciplinary actions, if any), and any relevant mitigating, extenuating or aggravating circumstances. The disciplinary action chosen will be on a case by case basis and may not follow a predetermined flow of severity. The disciplinary action chosen shall be at the sole discretion of TAD. Disciplinary options may include and are generally defined as follows:

- (1) Counseling/oral warning: an informal discussion between a supervisor and employee intended to bring a performance deficiency, or series of performance deficiencies, to the attention of the employee and provide an opportunity to openly discuss expectations and objections and address appropriate corrective actions ; or
- (2) Written reprimand/performance probation: a formal written reprimand presented to and discussed with an employee citing one or more performance deficiencies and/or infractions, stating the corrective actions which the employee must take to correct said deficiencies and/or infractions, placing the employee on performance probation with one or more deadlines (extending no more than six months) for accomplishing the corrective actions, and setting forth the consequences of failing to timely remedy the specified deficiencies and/or infractions. Copies of this document shall be provided to the employee and maintained in the employee's personnel file in the Administration Department; or
- (3) Demotion: a reduction in classification, which may or may not include a commensurate reduction in compensation, based on one or more performance deficiencies and/or infractions. This disciplinary option may be utilized if the cited deficiencies and/or infractions are not deemed severe enough to warrant dismissal, and the employee's skills, knowledge, abilities and overall work history are determined to be worthy of continued (but not guaranteed) employment, albeit in a different, lower-level position for which the employee is qualified. A written notification of this action may be provided to the affected employee, which shall incorporate the basis for the action and any special requirements ~~which-that~~ may be imposed on the employee in his or her new position. A copy of the demotion notification, if given, shall be maintained in the employee's personnel file in the Administration Department; or

- (4) Suspension: relief from duty without pay for a predetermined period of time based on one or more performance deficiencies or infractions. Affected employees may be provided written notification of their suspension, including the basis for it, the duration of the suspension and any conditions attached to it. A copy of the suspension notification, if given, shall be maintained in the employee's personnel file in the Administration Department. (Under the federal Fair Labor Standards Act, exempt employees may be suspended for one or more full days for workplace conduct rule infractions including, for example, violence, harassment, drug or alcohol violations, and violations of state or federal law, but excluding performance or attendance issues-); or
- (5) Termination: an involuntary separation of an employee from TAD employment. In taking this action, the employee may be provided a written termination notice citing the reason(s) for the action and its effective date and time. A copy of the termination notice, if given, shall be maintained in the employee's personnel file in the Administration Department.

TAD's Director of Administration or his or her designee shall be consulted by TAD departmental management before taking any written reprimand/performance probation, suspension, demotion or termination actions. Nothing contained within this section entitled Discipline affects the employment status of an employee being "at-will," meaning that the employment relationship may be terminated at any time for any legal reason or no reason by either party. Likewise, nothing contained within this section contributes or creates a property interest in employment or in the job.

B. Disciplinary Action Appeals

Regular full-time employees may appeal any of the above disciplinary actions as provided below. However, no newly-hired probationary (introductory) employees or part-time, seasonal, or temporary employees may appeal disciplinary actions.

- (1) All employee appeals must be in writing and shall, at a minimum, state;
 - (a) The disciplinary action being appealed;
 - (b) The specific reason(s) the disciplinary action is felt to be unjust or in error, including pertinent documents, the dates, times, and locations of relevant events, the names of other involved parties, and such other factual information as the employee deems helpful in supporting the appeal;
 - (c) The remedy or solution being sought; and
 - (d) The signature of the appealing employee.
- (2) Preparation of an employee's written appeal is not permitted during the employee's regular work hours;

- (3) An employee may seek outside assistance or representation in presenting an appeal at any step, provided the employee assumes all related cost and/or expenses of the outside assistance or representation. The District will not assume or be responsible for any cost or expense related to the employee's appeal of any disciplinary action. If another employee provides that assistance or representation, that employee shall use vacation leave, compensatory time or leave without pay for those purposes. The names and capacities of any parties representing an appealing employee shall be provided to the affected department director and Chief Appraiser at least three workdays in advance of any meetings regarding the appeal.
- (4) Failure to submit a written appeal within the prescribed time limits shall automatically constitute a waiver of the appeal;
- (5) An employee who resigns or retires from TAD employment following initiation of a disciplinary action forfeits the opportunity to appeal the disciplinary action.
- (6) All decisions in response to employee appeals must be in writing and must be provided to the appealing employee;
- (7) Should any party have reasonable justification for extension of the time limits specified in this section, either the Director of Administration or the Chief Appraiser may do so in his or her sole discretion and shall so inform the parties in writing;
- (8) All written appeals and decisions shall become a part of the appealing employee's personnel file in the Administration Department;
- (9) If the Chief Appraiser is directly involved in the disciplinary action or directly assists in making the final decisions regarding an oral warning, written reprimand, performance probation, demotion, suspension or termination, the Chief Appraiser's decision is final and an employee may not appeal the decision of the Chief Appraiser.
- (10) For counseling/oral warnings:
 - (a) Written employee appeals must be received by the employee's department director within five workdays of the warning;
 - (b) The affected department director shall meet with the appealing employee within five workdays of receipt of the written appeal to provide the employee the opportunity to present information or testimony regarding the appeal;
 - (c) The affected department director shall render and provide the appealing employee a written decision within five workdays following the meeting. That decision shall be final and cannot be further appealed;

- (d) If the warning was issued by the appealing employee's department director, the appeal shall be submitted to, and must be received by, the Director of Administration within five workdays of the warning. The same five-day meeting and decision-rendering timeframes as applicable to department directors shall apply under these circumstances. The Director of Administration's decision shall be final and cannot be further appealed.

(11) For written reprimand/performance probation disciplinary actions:

- (a) Written employee appeals must be received by the employee's department director within five workdays of the employee's receipt of the written reprimand/performance probation notification;
- (b) The affected department director shall meet with the appealing employee within five workdays of receipt of the employee's written appeal to provide the employee the opportunity to present information or testimony regarding the appeal;
- (c) The affected department director shall render and provide the appealing employee a written decision within five workdays following the meeting. That decision may be appealed to the Chief Appraiser via a written appeal which must be received by the Chief Appraiser within three workdays following the employee's receipt of the department director's written decision.
- (d) If the written reprimand/performance probation notification was issued by the appealing employee's department director, the appeal shall be submitted directly to, and must be received by, the Chief Appraiser within five workdays of the employee's receipt of the written reprimand/performance probation notification. The same five-day meeting and decision-rendering timeframes as applicable to department directors shall apply under these circumstances. The Chief Appraiser's decision is final and is not appealable.

(12) For demotions, suspensions or terminations:

- (a) Written employee appeals must be received by the Chief Appraiser within five workdays of the employee's receipt of the written demotion, suspension or termination notification;
- (b) The Chief Appraiser shall meet with the appealing employee within five workdays of receipt of the employee's written appeal to provide the employee the opportunity to present information or testimony regarding the appeal;

- (c) The Chief Appraiser shall meet with the appealing employee's department director following the initial meeting with the employee to provide the Director the opportunity to present information regarding the decision for demotion, suspension or termination;
- (d) The Chief Appraiser may consult with the Director of Administration and/or the human resources manager to review all information provided regarding the appeal. However, the Chief Appraiser shall render and provide the appealing employee a written decision within five workdays following the meetings. The Chief Appraiser's decision is final and cannot be appealed.

15.0 GRIEVANCES OR COMPLAINTS PROCEDURE

Employees shall properly direct any criticism, grievances or complaints concerning TAD operations, TAD policies or procedures, or TAD personnel through appropriate internal TAD channels. All regular full-time TAD employees are encouraged to bring grievances or complaints about work-related matters to TAD management's attention. Outlined below are the steps, time limits and procedures which should be followed. There shall be no retaliation of any kind against employees who register grievances or complaints pursuant to this section.

Step # 1

Grievances or complaints, other than those involving harassment or discrimination, should first be informally brought to the attention of an employee's immediate supervisor. This should occur within five workdays of the event or incident which gave rise to the grievance or complaint. If the grievance or complaint is unresolved or not resolved within five workdays to the employee's satisfaction, if the employee's immediate supervisor is the source of the grievance, or if the issue involves harassment or discrimination, the employee should disregard Step #1 and promptly proceed to Step # 2.

Step # 2

At this juncture, the employee should commit the grievance or complaint to writing, including grievances involving harassment and discrimination does not have to be in writing):

- (a) An explanation of the grievance and the factual basis for it;
- (b) The date, time, and a description of the event or incident (including the parties involved and their roles) which occurred and the harm done to the employee; and
- (c) A statement of the remedy being sought by the employee.

The completed written statement should be presented to the employee's department director within five workdays following the conclusion of Step # 2. In an incident involving harassment or discrimination, the completed written statement should be presented to the employee's department director as soon as practicable following the occurrence of the event(s) giving rise to the complaint or grievance. The department director shall review the statement, meet and discuss the complaint or grievance with the employee, and render a written decision to the employee within five workdays following the meeting (with copies of both the employee's statement and director's decision being forwarded to the Director of Administration). If the department director is unable to resolve the grievance or complaint, or if it is not resolved to the employee's

satisfaction, the employee may submit a written request to the Director of Administration for further review by both the Director of Administration and Chief Appraiser. That request must be submitted within five workdays of the department director's decision. If an employee's grievance or complaint involves his or her department director, he/she should disregard Step #2 and promptly report his or her complaint or grievance to the Chief Appraiser.

Step # 3

Within ten workdays of receipt of the employee's review request, the Chief Appraiser, assisted by the Director of Administration, shall render a written decision regarding the grievance. The Chief Appraiser's decision is final and not subject to further review or appeal.

16.0 CONFLICTS OF INTEREST

- A. Chapter 171 of the Texas Local Government Code prohibits a public official from acting as a surety (1) for a business which has work, business, or a contract with the governmental entity or (2) on any official bond required of an officer of the governmental entity. This statute, furthermore, stipulates that a public official with a substantial interest in a business entity or real property with which, or about which, the governmental entity contemplates transacting business must disclose in a signed affidavit the nature and extent of their interest before action on the matter occurs. For TAD, the affidavit must be filed with TAD's Public Records Officer.
- B. Chapter ~~172-176~~ of the Texas Local Government Code requires local government officers (for TAD, Board members, the Chief Appraiser and certain other employees) to file conflict disclosure statements when the governmental entity has executed a contract or is considering entering into a contract with a party with whom the government officer or a family member of the officer has:
- (1) An employment or other business relationship which results in non-investment taxable income exceeding \$2,500 during the preceding 12-month period, or
 - (2) Received one or more gifts having an aggregate value of more than ~~\$250~~100.00 in the preceding 12-month period.

Required employee disclosure statements must be filed with TAD's Public Records Officer not later than 5:00 PM on the seventh business day after the date on which the officer becomes aware of the facts requiring such filing.

- C. Section 6.411 of the Texas Property Tax Code prohibits communications outside of a normal hearing proceeding between TAD employees and members of the Tarrant Appraisal Review Board (ARB) concerning the evidence, arguments, facts, merits or property involved in a hearing currently pending before the ARB.

In addition to the state statutory requirements identified above, an employee is prohibited from:

- (1) Appearing or serving as a designated spokesperson or representative for another person, group or organization in presentations before the ARB;
- (2) Obtaining or using, either personally or by others, TAD information or data which is not otherwise available to the general public in conjunction with a protest or appeal of the value of property owned by the TAD employee;
- (3) Having a monetary interest in any prospective exchange, purchase or sale of property, goods or services by the Tarrant Appraisal District unless fully disclosed in writing to the Director of Administration or Chief Appraiser at least seven workdays beforehand, with finalization of the transaction being subject to the Director of Administration's or Chief Appraiser's sole approval.

This prohibition and disclosure requirement extends to financial interests held by an employee's spouse, child, parent, in-law, brother, sister, grandparent or grandchild; or

- (4) Representing (unless a part of an employee's established job duties and responsibilities), directly or indirectly, another person or any group or entity in any litigation or court proceeding in which TAD is a party.

D. Actions to Avoid

- (1) Using TAD public employment for private gain;
- (2) Giving preferential treatment to any organization or person;
- (3) Impeding TAD operational efficiency or economy;
- (4) Losing complete independence or impartiality of judgment or action;
- (5) Making a governmental decision outside official channels;
- (6) Adversely impacting the public's confidence in TAD's governmental integrity;
- (7) Connecting an employee's public employment or position with any policy, standard, position, advertisement, product or service not officially sanctioned by TAD; or
- (8) Seeking favorable property appraisals or exemption determinations from appraisal co-workers.

E. TAD Employees Property Value Protest

The Texas constitution and laws of this State have established that property taxation shall be equal and uniform for all property owners. As a result, employees of TAD who own property in Tarrant County deserve the right to equal and uniform taxation and appraisals. When circumstances arise in which an employee feels the appraised value of their property is incorrect and does not represent market value, they enjoy the same rights and benefits as all other taxpayers in Tarrant County and the State of Texas. To that end, and to ensure that employees are not being shown any preferential treatment or advantages with regards to property appraisal or taxation, the following will outline how an employee may proceed with challenging or protesting an appraised value or exemption denial:

- (1) If an employee believes the market value of their property (real or personal) is incorrect, their property is unequally appraised or an exemption is incorrectly denied they shall file a formal protest with the ARB or they may utilize TAD's eAccess online portal;

- (2) An employee may not conduct an informal hearing with an appraiser, supervisor, manager, Director or the Chief Appraiser for the purpose of negotiating a new or different market value or exemption;
- (3) The protest of the employee, filed with the ARB rather than through the eAccess portal, will be handled by the ARB staff in the same manner in which all other protests are handled. A time and date for a formal hearing will be scheduled;
- (4) The employee/protestor may appear before the ARB in the same manner in which all other property owners may appear and as allowed by the Tax Code;
- (5) The appraiser representing the appraisal district at an employee's protest hearing shall conduct the hearing as usual and present data to the ARB members for consideration. The ARB will make a final determination regarding the employee's property and protest.

The primary purpose behind handling employee protest in this manner is to preserve the integrity of the process and all TAD employees, to protect the public trust, and to eliminate the perception that employees may be receiving an unfair advantage as a result of favoritism or partiality.

17.0 TRAVEL

To conduct TAD business, receive professional development training, and participate in conferences, informational workshops and seminars, education/training courses and meetings, both in-district and out-of-district travel is often necessary. This Travel section applies to such travel by TAD employees and members of TAD's Board of Directors. TAD follows IRS regulations.

A. Definitions

- (1) Local-area travel: trips or travel within Tarrant, Wise, Denton, Dallas, Ellis, Johnson and Parker counties
- (2) In-state travel: trips or travel outside of the local-area, but within the State of Texas
- (3) Out-of-state travel: trips or travel outside the State of Texas

B. Required Approvals

- (1) In order to receive reimbursement following local-area travel, an Expense Report must be completed, approved by the relevant department director and submitted to the Administration Department. If multiple local-area trips occurred within a month, a single Expense Report should be completed to reflect the purpose and miles driven for each trip. TAD employees who receive salary supplements are not eligible to receive mileage reimbursements for local-area travel.
- (2) For in-state and out-of-state trips or travel:
 - (a) Pre-trip approval

In order to receive reimbursement following an in-state and out-of-state trips or travel, not less than 10 workdays prior to a planned trip, a Travel Request form should be completed, approved by the relevant department director and submitted through the Director of Administration to the Chief Appraiser. At a minimum, the business purpose of the trip, departure and return dates, mode(s) of transportation, anticipated mileage or airfare, registration or enrollment, and other reasonably identifiable costs should be presented.

- (b) Registration and travel prepayments and advances

While post-trip reimbursements are the preferred method for handling travel costs for in-state and out-of-state trips, on infrequent occasions (especially if relatively large sums of money are involved),

registration, and education/training course, lodging and airfare costs may be prepaid or otherwise handled with travel advances. Requests for prepayments or advances must accompany completed Travel Requests and be made using Check Request forms.

(c) Post-trip Expense Report approval

In order to receive reimbursement following an in-state and out-of-state trips or travel, within 10 workdays following an in-state or out-of-state trip, an Expense Report must be completed, approved by the relevant department director and submitted to the Administration Department. Trip receipts and other required trip documentation must accompany all Expense Reports.

C. Allowable Expenses

(1) TAD will only pay or reimburse authorized TAD employees for allowable expenses incurred by them when traveling on TAD business. Travel expenses (meals, lodging, airfare, etc.) associated with spouses or others are the employee's sole responsibility.

(2) If two or more employees travel together and share allowable expenses, every effort should be made to split the expense. If that cannot be done, one employee should obtain a receipt for the entire amount of the expense and either take responsibility for the full expense or document who contributed and the amounts they contributed to paying the expense. If splitting the expense occurs, each contributing employee should obtain a copy of the receipt and report the share they paid in their respective Expense Reports.

(3) Transportation

(a) Personal vehicles

For local-area and in-state trips of 200 or fewer each-way miles, TAD employee vehicles should normally be used. Subject to cost and time considerations, employee vehicles may be used for some out-of-state trips. Reimbursement for documented miles driven shall be at the current Internal Revenue Service rate (except for local-area travel by those TAD employees who receive vehicle allowances).

(b) Airfare

The use of airline travel must be pre-approved by the Chief Appraiser as part of the pre-trip Travel Request approval process. For in-state trips of more than 200 each-way miles and most out-of-state trips, only coach class airline tickets may be purchased. For reimbursement, an airline ticket receipt must be submitted.

(c) Rental cars

The use of rental cars must be pre-approved by the Chief Appraiser as part of the pre-trip Travel Request approval process. Rental car use will not be authorized unless ground transportation is either not available or economical. Since TAD's liability insurance covers the use of rental cars, additional liability/collision insurance need not be obtained. For reimbursement of rental car expenses, a receipt must be submitted.

(d) Ground transportation

Reasonable and actual taxi, shuttle bus, and other ground transportation expenses will be reimbursed if the need for ground transportation is justifiable. To qualify for reimbursement for these expenses, an employee must submit acceptable receipts documenting these expenses along with his or her post-trip Expense Report submissions.

(4) Lodging

- (a) Unless legitimate reasons exist, and the Chief Appraiser has pre-approved it, hotel/motel room expenses will not be prepaid or reimbursed in conjunction with local-area trips. Such trips are considered to be within daily commutable distance and do not normally require overnight accommodations.
- (b) For in-state and out-of-state trips, reimbursement (unless an advance or prepayment has been provided) will be provided for the actual, reasonable and necessary hotel/motel room expense incurred. Employees should seek moderate accommodations, take advantage of any discounts available through conference or meeting packages and, at a minimum, request government rates, if available. Hotel/motel receipts must be provided with Expense Report submissions.

(5) Meals

- (a) When employees are required to travel for business purposes, and said travel requires them to stay overnight, employees may receive a daily per diem to cover the cost and expense of meals for a full day. When an employee spends part of a day traveling, that is in conjunction with an overnight stay, the daily per diem rate will be adjusted, on a pro rata basis, using predetermined allowances for breakfast, lunch and dinner. The current daily per diem rate and the allocation rates for breakfast, lunch and dinner will be maintained and adjusted as necessary by the Administration Department. Tips associated with meals are included as part of the daily per diem.

- (b) Employees may not claim reimbursement for meal expenses for travel periods of less than one full day, unless the expense is pre-approved by the Chief Appraisal or their designee.
- (c) When registration or other conference, seminar or workshop fees include the cost of one or more meals, reimbursement for those meals should not be claimed and an adjustment in the daily per diem rate will be made.

(6) Telephone calls

Necessary TAD business-related telephone calls will be reimbursed if receipts for them are furnished with post-trip Expense Reports. Lengthy business calls and the higher charges they create should be avoided.

(7) Tolls and Parking

- (a) Fees paid for necessary highway toll charges will be reimbursed if a receipt for them is furnished with post-trip Expense Reports. In the event a toll authority uses electronic camera devices to capture license plate information for tolling purposes, the bill mailed by the toll authority to the employee's home will serve as a receipt.
- (b) Airport parking for 72 hours or less will be reimbursed at the DFW express or Love Field short term parking rate only. Airport parking for 73 hours or more will be reimbursed at the DFW remote or Love Field long-term parking rate only. Receipts must be provided in order to be reimbursed for these expenses.
- (c) Other necessary and actual parking charges (in conjunction with hotel stays, use of convention center parking facilities, etc.) will be reimbursed with post-trip submission of receipts for them. Reimbursement of parking charges will be at the self-parking rate only. Valet parking, or the associated tips, will not be reimbursed unless it is the only available parking or it has been pre-approved by the Chief Appraiser or their designee.

(8) Tips/Gratuities

Tips or gratuities for meals are included in the daily per diem rate. Tips associated with airline travel (i.e. ground transportation, baggage carriers etc.) shall be reimbursed at not more than \$8.00 per day for full travel days only.

D. Disallowed Expenses

These travel and travel-related expenses should not be claimed and will not be reimbursed:

- (1) Alcoholic beverages;
- (2) Laundry and dry cleaning services;
- (3) In-room movies;
- (4) Personal entertainment;
- (5) Limousine services;
- (6) Personal telephone calls and calls unrelated to TAD business;
- (7) Any expenses associated with other parties (spouses, children, or others) accompanying a TAD employee on an authorized trip;
- (8) Any other expenses, as determined solely by the Chief Appraiser, which are not considered "allowable expenses" as stated above.

E. Trip Cancellations

If a TAD employee is unable to undertake an approved trip and another TAD employee cannot be substituted (subject to the Chief Appraiser's approval) for him or her, the trip shall be cancelled and any and all advanced payments made shall be promptly repaid and efforts shall be pursued to obtain refunds for all, or feasible parts of, prepaid travel expenses.

F. Repayment of Unused Advances

Any unused travel advances or disallowed expenses for which a travel advance was incorrectly used shall be promptly repaid to TAD. Failure to do so within 10 workdays following a trip may result in the amount due being deducted from the affected employee's pay with the employee's written approval.

18.0 PERFORMANCE EVALUATIONS

A. Objectives

Performance evaluations are intended to accomplish basic objectives:

- (1) To define expected employee performance levels;
- (2) To provide employees with feedback as to their performance in various aspects of their job duties and responsibilities;
- (3) To identify areas for employee development and needed performance improvement;
- (4) To establish a performance improvement plan, which may embody specific tasks or project assignments and on-the-job training, off-site educational courses and other learning opportunities; and
- (5) To serve as the basis for performance-based pay increases when TAD budgeted resources permit, for determining acceptable performance for probationary (introductory) employees and whether or not post-probationary (introductory) pay increases will be granted, and for making decisions following completion of new status review and performance probationary periods.

B. Frequency

TAD employee job performance shall be evaluated:

- (1) At least annually for all regular full-time employees;
- (2) Upon completion of probationary (introductory) periods, and performance probationary (introductory) periods;
- (3) Following completion of new status review periods; and
- (4) At such other times as TAD management deems necessary and appropriate, with pre-approvals from the Director of Administration or Chief Appraiser.

C. Evaluation Process

- (1) Evaluation criteria, rating scales and administrative guidelines have been established for five TAD employee job groups, including:
 - (a) Maintenance/Custodial
 - (b) Office/Clerical

(c) Professional/Technical

(d) Supervisory

(e) Administrative/Management

- (2) Utilizing the group-specific or other criteria and objectives (which may vary, based on the type of evaluation being conducted), supervisors shall evaluate and rate the performance of the employees they supervise. Supervisors (sometimes assisted by their managers and/or department directors) will provide each employee with a copy of his or her evaluation, discuss the evaluation and evaluation determinations with them and afford them an opportunity to comment. An employee who wishes to respond to or dispute his or her evaluation and evaluation determinations may do so by providing his or her supervisor with written comments within five workdays of the evaluation discussion session.
- (3) —Following, as appropriate, department director review and comment, performance evaluations (including any employee comments) shall be forwarded to the Director of Administration and, in turn, to the Chief Appraiser for review and needed action.
- (4) Beyond submission of written comments, employees have no appeal rights with regard to performance evaluations.
- (5) Performance evaluations are placed in and become a permanent part of each respective employee's personnel file.
- (6) A positive performance evaluation does not guarantee an increase in salary, a promotion, or even continued employment. Compensation increases and the terms and conditions of employment, including job assignments, transfers, promotions, and demotions, are determined by and at the sole discretion of TAD.

19.0 VEHICLE USE

A. Appraisers

Appraisers performing their job duties out of the office are required to use their personal vehicles for transportation to and from their assignment. As a result, appraisers are provided a monthly salary supplement to reimburse them for direct expenses associated with fuel cost and general wear and tear of their personal automobiles. While appraisers are not required or directed to obtain any particular make or model of automobile, they are expected to have reliable, safe transportation and maintain it in a manner that provides reasonable mechanical reliability. Additionally, department directors may be provided a monthly salary supplement to reimburse them for business related travel within the local-area.

While performing their job duties, appraisers shall use their vehicles in a manner that complies with all state and local driving laws. Seatbelts must be worn at all times while operating their vehicles. Any violations of state or local traffic laws (e.g., speeding or disregarding traffic signals) are the sole responsibility of the appraiser or director and TAD will not be responsible for paying or reimbursing employees for traffic fines.

B. Other Staff Members

From time-to-time, other employees may be asked to use personal vehicles to inspect certain property types or categories. When an employee uses his or her personal vehicle for business travel, and does not receive a monthly salary supplement, they may be reimbursed for miles driven at the current Internal Revenue Service mileage rate. In order to receive reimbursement for business travel, the employee must complete an Expense Report relating to the miles driven.

While performing their job duties, employees shall use their vehicles in a manner that complies with all state and local driving laws. Seatbelts must be worn at all times while operating their vehicles. Any violations of state or local traffic laws (e.g., speeding or disregarding traffic signals) are the sole responsibility of the employee and TAD will not be responsible for paying or reimbursing employees for traffic fines.

C. Salary Supplement and Reimbursements

The primary purpose of the monthly salary supplement is to reimburse appraisers and other employees for direct expenses and wear and tear on their personal vehicles. Salary supplements are established based on an appraiser's or employee's travel demands away from the office within the local-area. The Administration Department will determine, in its sole discretion, the appropriate monthly supplement per job classification and periodically review those amounts for necessary adjustments.

D. Insurance

All employees that use their vehicles during working hours and as part of their job duties and assignments shall have automobile insurance. At a minimum they must carry the minimum insurance coverage amounts required by state law for personal injury, total per accident and property damage.

Evidence of insurance coverage should be verified by the appropriate departmental manager or supervisor. Individuals required to drive as a job function must also keep a current active driver's license and notify their supervisor of any change in status of their driver's license. In the event an employee does not have the minimum coverage or a current license, the employee may no longer be able to use their vehicle to perform his or her assigned task. As a result, appraisers or directors may forfeit their salary supplement, may be deemed unable to perform their assigned job duties, and may be subject to disciplinary action, up to and including termination, as a result of their inability to perform their job duties.

20.0 EDUCATION AND TRAINING

A. Required Appraiser Training

(1) Chief appraiser

The Chief Appraiser shall comply with the training required by section 5.042 of the Texas Property Tax Code and section 1151.164 of the Occupations Code. The Chief Appraiser shall also comply with section 5.04 of the Tax Code to obtain the designation of Registered Professional Appraiser and any other subsequent designation required by state law or the Board of Directors.

(2) Staff appraiser

All staff appraisers, including supervisors, managers and department directors shall comply with section 5.04 of the Texas Property Tax Code. Appraisers must register with the appropriate property tax licensing agency and obtain certain education to maintain their license requirement and appraisal status. TAD will either reimburse or pay for the necessary training and continuing education when the training relates to obtaining or maintaining a current property tax professional appraisal license in accordance with section 5.04.

Should the employee be required to take a certification test for a second time, due to failure on the first attempt, employee shall bear all costs associated with retaking the course or test for the second time. The test must be taken on their own time and they must use vacation or other available leave. Before taking the test, the employee must fill out a course exam approval form.

21.0 INFORMATION TECHNOLOGY (IT) USE

It is the policy of TAD to properly, lawfully and responsibly use and maintain information technology (IT), and associated resources and products available to it, exclusively for TAD business purposes. TAD's policy is to comply with all state, local and federal regulations regarding usage of IT-related resources.

This policy and its provisions apply to all users of TAD's IT systems, which include but ~~are~~ not limited to, TAD's computer hardware, computer software (whether owned, licensed or otherwise), computer network, e-mail, ~~internet~~ access, intranet, extranet, and similar hardware, software and resources. For purposes of this policy, "user" is defined as a full-time, part-time, seasonal, or temporary TAD employee, consultant, contract worker, statutory appointee or volunteer.

A. TAD Ownership and Rights

TAD's computer network, computer hardware, computer software, temporary or permanent files, and any related systems or devices are either owned outright by TAD, leased or leased by TAD, or are under a lease/purchase agreement between TAD and another entity. Regardless of the acquisition method, all such property is lawfully under TAD's control and is the sole property of TAD. As such, TAD's IT systems may be utilized only for authorized uses and acceptable business purposes. In addition, all information and data contained on TAD's IT systems is the sole property of TAD.

Software products in use on TAD's IT resources will be audited and monitored by the IS department for conformance with this policy.

TAD will utilize software and/or hardware that make it possible to identify and block access to internet sites which contain material deemed inappropriate in the workplace or pose a software/hardware security or performance threat to TAD.

Unauthorized software installed on computers will be removed upon discovery and the employee responsible for installing unauthorized software may be subject to disciplinary action, up to and including termination. Unauthorized software includes but is not limited to "personally owned" software products.

B. Audit, Review and Monitoring of TAD IT Resources

Use of TAD computers, networks, and ~~internet~~ access is a privilege granted by department heads and may be revoked at any time for inappropriate conduct carried out on such systems. Improper use may result in discipline up to an including termination.

TAD owns the rights to all data and files in any computer, network, or other information system used by the District. TAD also reserves the right to monitor electronic mail messages (including personal/private/instant messaging systems, Facebook, twitter, etc.) and their content, as well as any and all use of the ~~internet~~

~~Internet~~ and of computer equipment used to create, view, or access e-mail and ~~Internet~~~~internet~~ content. Employees must be aware that the electronic mail messages sent and received using TAD equipment are not private and are subject to viewing, downloading, inspection, release, and archiving by TAD officials at all times. TAD has the right to inspect any and all files stored in private areas of the network or on individual computers or storage media in order to assure compliance with policy and state and federal laws. No employee may access another employee's computer, computer files, or electronic mail messages without prior authorization from either the employee or an appropriate TAD official. No employee shall break any copy-right laws; download any illegal or unauthorized downloads. -TAD monitors its entire informational systems and employees may be subject to discipline up to and including termination for any misuse of TAD informational systems.

Before a user's computer activity can be monitored, written permission from the Administration Department must be obtained by ~~ITS~~ management.

C. User Responsibilities

TAD employees may use TAD e-mail, ~~i~~nternet and personal computer resources for brief and occasional personal use as long as it is not excessive or inappropriate, occurs during personal time (lunch or other breaks), and does not result in any expense to TAD.

Use is defined as "excessive" if it interferes with normal job functions, responsiveness, or the ability to perform daily job activities. Electronic communication should not be used to solicit or sell products or services that are unrelated to TAD's business; distract, intimidate, or harass coworkers or third parties; or disrupt the workplace.

TAD employees shall not install any software, hardware or other peripheral computer equipment on any computer without prior authorization from a department director and the IS department. Before approved installation, the ~~ITS~~ department will confirm that the approved software or hardware will not interfere with TAD business activities.

TAD employees should not bring personal computers to the workplace or connect them to TAD electronic systems, unless expressly permitted to do so by their supervisor and/or ~~IS-IT~~ department. Violation of this policy may result in disciplinary action, up to and including termination of employment.

D. Prohibited Uses

At the Chief Appraiser's sole discretion, a TAD employee's personal use of the aforementioned e-mail, ~~Internet~~internet and personal computers may be discontinued, with or without cause. Though not an all-inclusive listing, the following activities are prohibited in all cases and constitute a violation of TAD's IT use policy:

- (1) Using and/or installing any software not owned or licensed by TAD;
- (2) Creating, sending, forwarding, uploading, and/or storing discriminatory, harassing, pornographic, threatening, violent, slanderous, libelous, or other offensive messages, language, materials, and/or images, including cartoons, jokes, photos, and the like which embody any of these prohibited items;
- (3) Accessing, viewing, downloading, inserting disks containing, storing, printing, and/or otherwise obtaining discriminatory, harassing, pornographic, threatening, violent, slanderous, libelous, or other offensive messages, language, materials, and/or images, including cartoons, jokes, photos, and the like which embody any of these prohibited items;
- (4) Gaming and game playing, including gambling, wagering and betting;
- (5) Conducting commercial business, solicitations, advertisements, product or services marketing, or shopping;
- (6) Activities which violate local, state or federal law;
- (7) Unauthorized e-mails to groups of TAD users, either on a global (everyone) or other group basis;
- (8) Disclosing lawfully confidential information or data;
- (9) Creating, sending and/or forwarding chain letters;
- (10) Personal use by users which exceeds and/or occurs outside the limits set forth above;
- (11) Intentionally or carelessly performing acts which overload a computer or network to the extent that other users experience reduced or denied access or diminished functionality (e.g. streaming audio and video files);
- (12) Interfering with, disrupting and/or infecting TAD computers, computer systems, networks and related services with viruses, worms or other destructive codes;

- (13) Negligently or intentionally revealing a user's password or otherwise permitting others to use one's computer and/or network access without proper pre-authorization;
- (14) Remotely accessing TAD's computer system and/or network without the ~~prior~~ written approval authorization of the Chief Appraiser or his designee;
- (15) Altering or attempting to alter computer files, databases or systems without authorization;
- (16) Unauthorized attempts to circumvent or disable computer system, network, and data protection and security measures;
- (17) Connecting unauthorized equipment to the TAD network or computers;
- (18) Removing any TAD computers, computer equipment, software or related information technology items from TAD premises without the prior written approval of the Chief Appraiser;
- (19) Illegally copying any material protected under copyright law or making that material available to others for copying, including copyrighted software, text, images, audio and video;
- (20) Engaging in political activities or campaigns or in proselytizing religious activity;
- (21) Failing to discontinue activities which are, or have the potential to, hindering or damaging computer, computer system and/or network operations when requested to do so by proper authority;
- (22) Illegal or unauthorized use of trade secrets, trademarks and patented materials;
- (23) Employees are expected to comply with all copyright laws and applicable licenses that may apply to files, software, graphics, photos, images, documents, messages and any other material which may be available for download or copying during the regular course and scope of their TAD employment responsibilities. No copyrighted image or photo should be downloaded onto TAD's computer system or used in any TAD materials; and
- (24) Other prohibitions and restrictions which are deemed reasonable and appropriate, consistent with above policy statement, and set forth in writing by the Chief Appraiser.

E. Violations and Discipline

Violations of this policy may result in disciplinary action, including removal of computer, ~~internet~~internet, and/or e-mail use and privileges for TAD employees and

contract workers, employment or contract termination and possible criminal and/or civil penalties.

22.0 GIFTS AND GRATUITIES

TAD employees should, at all times, maintain the highest ethical standards possible when performing their individual duties. To that end, employees should not directly accept gifts or gratuities from individuals that regularly do business with the District and represent property owners and advocate on their behalf. The receiving of such gifts could be perceived as means to sway an opinion or seek a particular favor.

In the event an employee does receive a gift (e.g. gift card, gift certificate, etc.) the employee should return the gift if possible. If the gift cannot be returned directly to the sender, the gift should be immediately turned over to the Administration Department. In the event an employee receives a gift that is perishable or from whom the sender is unknown, the Administration Department shall be promptly notified and will make a decision regarding how the gift will be handled or disposed of.

During the Christmas season, gifts from taxpayers, vendors, suppliers or other business relations (e.g. popcorn tins, pastries, candies, etc.) that are sent primarily for the purposes of the Christmas season may be accepted and enjoyed within the department by the employees.

In order to maintain the highest ethical standards possible, and to avoid any perception of unethical activities or motives, appraisers must be careful when receiving items of value from other parties. The following is a rule all appraisers should follow with regards to accepting items of value:

An employee shall not accept or solicit any gift, favor or service that might reasonably tend to influence an employee in the discharge of official duties, with the following exceptions:

- A benefit conferred on account of kinship or personal, professional or business relationship independent of the official status of the recipient;
- The benefit is used solely to defray the expenses that accrue in the performance of duties or activities in connection with the office which are non-reimbursable by the state or political subdivision;
- A political contribution as defined by Title 15 of the Election Code;
- An item with a value of less than \$50, excluding cash or negotiable instrument; or
- Food, lodging, transportation or entertainment accepted as a guest.

23.0 SOCIAL MEDIA GUIDELINES

For purposes of this policy “social media” includes, but is not limited to, online forums, blogs and social networking sites, such as Twitter, Facebook, LinkedIn, YouTube, and [MySpace](#)[Instagram](#).

Tarrant Appraisal District recognizes the interest in social media for its employees. However, use of social media by employees may become a problem if: it interferes with the employee’s work; is used to harass supervisors, co-workers, customers or vendors; creates a hostile work environment; or harms the goodwill and reputation of TAD among the community at large.

TAD does not authorize an employee to use any social media outlets on TAD computers during working hours. Although access to these services and features may be blocked on office computers, TAD cannot block access through personal hand-held electronic devices. As a result, all employees are urged to use caution when posting information or blogging concerning TAD activities or situations. The following rules must be followed by all TAD employees that utilize social media for their personal entertainment:

- A. Employees should avoid providing advice or insight that might inadvertently place them in a position of spokesperson or representative of the TAD organization;
- B. Employees will not use TAD logos or website references on blogs, web pages or other social media outlets;
- C. If employees reference TAD or its organization, they must clearly state that the views and opinions placed on social media outlets are solely those of the employee and do not represent the TAD organization;
- D. Employees ~~shall state~~[acknowledge](#) that the TAD organization shall not be held liable for any misinformation [or infringing material](#) that is published by employees on a social media outlet; and
- E. All employees are encouraged to think carefully before they post or publish anything concerning the TAD organization, its employees, its practices or procedures.

Any derogatory or inflammatory comment(s) made by an employee on a social media outlet that possibly discredits either another employee or the TAD organization; injures or risks TAD’s reputation; and/or adversely impacts the effectiveness, efficiency or safety of other employees may be grounds for disciplinary action, up to and including termination of employment.

24.0 EXPECTATIONS OF PRIVACY

Employees are provided computers, phones, communication devices and internet access to assist them in the performance of their job responsibilities. Employees should have no expectation of privacy with respect to anything they create, store, send or receive using these resourcesfacilities. Electronic files, messages, emails, images, photos, audio files, video files or any other form of computer data may, as a matter of fact, be considered TAD records, and, as a consequence, may be subject to public disclosure under the Texas Public Information Act. No employee should send, receive, download or upload any form of electronic data they would expect or want to remain private. Users expressly waive any rights to privacy within the context of computer use of and access to any and all of TAD's IT and communications devices, systems and networks.

In addition, desks, cubicles and other storage devices are provided for the convenience of employees, but remain the sole property of TAD. Accordingly, employees should have no expectations of privacy with respect to such items or locations, which are subject to inspection by TAD management, as well as any articles found within them, at any time, either with or without prior notice.

25.0 TELECOMMUTING POLICY

Objective

Telecommuting allows employees to work at home, on the road, or in a satellite location for all or part of their workweek. TAD considers some telecommuting assignments to be viable, flexible work options when both the employee and the job are suited to such an arrangement. Telecommuting may be appropriate for some employees and jobs but not for others. Telecommuting can be informal, such as working from home for a short-term project or on the road during business travel, or a formal, set schedule of working away from the office as described below. Telecommuting is not an entitlement, it is not, ordinarily, an organization-wide benefit or arrangement, and it in no way changes the terms and conditions of employment with TAD.

Eligibility

From time to time, as conditions warrant or require, it may be necessary for TAD to place many or most employees on a telecommuting status. At all other times, telecommuting must requested individually and be approved by the Chief Appraiser. Employees performing duties by telecommuting will be reviewed periodically at the discretion of the Chief Appraiser and Director of Administration. An initial request for telecommuting should be made to the employee's supervisor. If the request is based on any form of workplace accommodation, the employee must provide periodic clinical updates regarding the condition and any ongoing need for the requested telecommuting accommodation no less than every sixty (60) days. If the mental or

physical condition is permanent, TAD may not be able to provide a telecommuting accommodation if the employee's essential job functions include some in-person attendance. Prior to approval of any telecommuting arrangement, the employee must satisfactorily complete and sign the TAD Telecommuter Agreement and Acknowledgement Forms.

Evaluation of telecommuter performance will include regular interaction by phone, e-mail, or other communication platforms between the employee and the supervisor and, when and if appropriate, face-to-face meetings to discuss work progress and problems. Evaluation of telecommuter performance will be consistent with that received by employees working at the office in both content and frequency.

Equipment

On a case-by-case basis, TAD will determine, with information supplied by the employee and the supervisor, the appropriate equipment needs (including hardware, software, modems, Internet access, phone and data lines and other office equipment) for each telecommuting arrangement. Equipment supplied by TAD will be maintained by TAD. Equipment supplied by the employee, if deemed appropriate by TAD, will be maintained by the employee. TAD accepts no responsibility for damage or repairs to employee-owned equipment. TAD reserves the right to make determinations as to appropriate equipment, subject to change at any time. Equipment supplied by TAD is to be used for business purposes only. The telecommuter must sign an inventory of all TAD property received and agree to take appropriate action to protect the items from damage or theft. Upon termination of employment, all TAD property must be returned promptly.

The employee will establish an appropriate work environment within his or her home for work purposes. TAD will not be responsible for costs associated with the setup of the employee's home office, such as remodeling, furniture, or lighting, nor for repairs or modifications to the home office space.

Security

Consistent with TAD's expectations of information security for employees working at the office, telecommuting employees will be expected to ensure the protection of confidential information accessible from his or her home office. Steps include the use of locked file cabinets and desks, regular password maintenance, and any other measures appropriate for the job and the environment. The telecommuter is required to follow the practices outlined in the document Computer Safety Requirements.

Safety

Employees are expected to maintain the home workspace in a safe manner, free from safety hazards. Injuries sustained by the employee in a home office location and in conjunction with his or her regular work duties are normally covered by the TAD's workers' compensation policy.

Telecommuting employees are responsible for notifying TAD of any injury by email to the Director of Administration immediately. The employee is liable for any injuries sustained by visitors to his or her home worksite.

Telecommuting is not designed to be a replacement for appropriate child care. The focus of the arrangement must remain on job performance and meeting organizational demands.

Time Worked

Telecommuting employees are required to accurately record all hours worked using the TAD-approved timekeeping system. Hours worked in excess of those scheduled per day and per workweek require the advance approval in accordance with TAD's overtime policy. In addition, telecommuters may be required to complete a work log of activities.

Ad Hoc Arrangements

Temporary telecommuting arrangements may be approved for circumstances such as inclement weather, special projects, or business travel. All informal telecommuting arrangements are made on a case-by-case basis, focusing first on organizational needs. These arrangements are approved by the Chief Appraiser with no expectation of continuance for a specific duration.

Telecommuting Suitability Assessment

Telecommuting is best suited for jobs that require independent work, little face-to-face interaction, concentration, a measurable work product and output-based (instead of time-based) monitoring, but it may be used for other jobs. TAD may consider the following criteria to assess employee and job suitability for telecommuting. The primary goal is to ensure that any telecommuter has a good chance for success.

Employee Suitability for Telecommuting:

When reviewing an employee's suitability for telecommuting, TAD may consider that employee characteristics probably will not vary dramatically from the office setting to the remote location. For example, if an employee is an organized, efficient worker in the office; then, that same individual will most likely be organized and efficient at the remote location. Likewise, if an employee has poor work habits in the office, they probably will have the same difficulties at the

remote location. The traits below are good indicators for individual telecommuter success.

- Self-motivated and responsible
- Self-disciplined regarding work
- Results oriented
- Independent worker
- Reliable concerning work hours
- Understands job requirements including HCAD policies and procedures
- Successfully meets or exceeds productivity levels & work quality in current position
- Communicates with supervisor, coworkers, and clients well
- Accepts change easily and is flexible
- Computer literate
- Possesses sufficient job knowledge & experience on current assignment
- Demonstrates organizing and planning skills

Position Suitability for Telecommuting:

When reviewing a position to see if it is suitable for telecommuting, TAD may consider that some job tasks are more easily telecommuted than others. However, with some advance planning and re-scheduling, many jobs can be adapted to telecommuting. For prospective telecommuters, TAD may consider whether the criteria below apply to their existing job function to determine its suitability for telecommuting:

- Ability to manage work or staff remotely
- Ability to set clear work objectives
- Ability to clearly define tasks for telecommuting day(s)
- Ability to schedule face-to-face interaction as required
- Ability to access and review draft and final reports remotely
- Ability to communicate using voice mail, email, fax, electronic file transfers, and other platforms
- Ability to meet internal and external customer needs while telecommuting
- Impact on work team when employee is telecommuting
- Ability to limit use of in-office reference materials or other resources required
- Ability to control work scheduling
- Reliability of technology to support employee when telecommuting
- Ability to protect information, data or materials that require security or other special handling
- Optimum telecommuting schedule, e.g. once a month, once every two weeks, one or two days a week, other?

Any telecommuting employee will be expected to: 1) read and understand the TAD Telecommuting Policy and complete associated documents; 2) have a conversation with his or her supervisor to discuss the requirements of and needs for telecommuting; and, 3) comply with all TAD policies and procedures while telecommuting.

Acknowledgment of Receipt of Personnel Policies and Procedures

I have received a copy of Tarrant Appraisal District's (the "TAD") Personnel Policies and Procedures, which outline the work performance requirements, policies, procedures and benefits. I will familiarize myself with the information in this document, will seek verification or clarification from my supervisor where necessary, and will comply with all policies and requirements.

All employees of the TAD are employees at will, and as such are free to resign with or without notice and with or without reason. Similarly, the TAD may terminate the employment of any employee at any time with or without reason and with or without notice. Employees also may be demoted or disciplined, and the terms and conditions of their employment may be altered at any time, with or without cause, at the discretion of the TAD.

The Personnel Policies and Procedures are not intended to be a contract (express or implied/bilateral or unilateral), nor are they intended to otherwise create any legally enforceable obligations on the part of the TAD or its employees. The Personnel Policies and Procedures do not create a property interest. The Personnel Policies and Procedures supersede and replace all earlier, inconsistent personnel policies, practices, and guidelines.

I understand that this employee handbook is intended to provide guidance in understanding TAD's policies, practices and benefits. I understand that TAD retains the right to change this handbook at any time, and to modify or cancel any of its employee benefits when the need for change is recognized. I understand that changes in the policies may supersede, modify, or eliminate the policies summarized in the Personnel Policies and Procedures. Changes are effective upon implementation

I further understand that as a TAD employee, I am expected to provide quality service to the public; to work towards the highest degree of safety possible for my fellow workers', to continually make suggestions for improvements, and to display a spirit of team work and cooperation.

I understand that I ~~will~~may be granted compensatory time off in lieu of payment of overtime to the extent provided by law, and I may be required to take earned compensatory time off at the District's discretion.

I understand that I may be subject to reasonable suspicion or post-accident drug and alcohol testing.

These policies and procedures are provided in writing for the purposes of distribution and convenience for our employees; they will also be maintained in a PDF file format on TAD's Intranet site. In the event the written version conflicts with the electronic version, the electronic version will overrule any written version any employee may be in possession of. When inconsistencies exist between the two, the electronic version will be relied upon.

I have read these policies and understand these policies and I agree to I abide by and adhere to these policies.

Employee Signature*: _____

Printed Name: _____

Date: _____

* You will be provided another copy to acknowledge and sign. Please keep this copy in your manual for reference.

Agenda Item 5(a)(5): Consider and Act on proposed revision of Purchasing Policies and Procedures

Tarrant Appraisal District periodically reviews its policies and procedures for updates and needed revisions. We do so with advice and suggestions from attorneys who practice in specific fields and organizations such as our insurance carrier and the Texas Association of Counties. TAD Administration recently asked attorney Todd Clark who has extensive experience working with governmental entities' policies and procedures to review TAD's current Purchasing Policies and Procedures. Mr. Clark was asked to review the current Purchasing Policies and Procedures to make sure they reflect current applicable laws and to recommend additions or make clarifications to any other areas he felt needed updating.

We specifically asked Mr. Clark to modify or add provisions regarding the following two items:

- Increase the "petty cash" limit from \$250 to \$500. The current limit of \$250 is dated and often not sufficient.
- Specifically authorize or ratify TAD's current, tightly controlled practice of using "bank cards" for some purchases. Only when the Chief Appraiser or Director of Administration deems it appropriate to do so, one card is used primarily for one-off purchases of IT items and another is used for payment of, for example, renewal of appraisers' licenses that Texas Department of Licensing and Regulation requires be paid for online with a bank card.

Mr. Clark's recommendations are "redlined" on the attached copy of the Purchasing Policies and Procedures.

Staff Recommendation:

Adopt the changes and additions noted in the "red-lined" Purchasing Policies and Procedures in the Agenda Packet.

~~2019~~2021

Purchasing Policies and Procedures

Tarrant Appraisal District

Adopted _____ XX, ~~2019~~2021

Tarrant Appraisal District Purchasing Policies and Procedures

1.0 Introduction

1.1 Tarrant Appraisal District (TAD) Purchasing Policies and Procedures set forth the requirements, forms, and processes and procedures that will be followed throughout the procurement process. The purchasing agent is, by reference, the Director of Administration. The purchasing agent may delegate some or all of his/her duties and responsibilities to another responsible party, hereafter referred to as his or her designee; however, final summaries, tabulations, proposals, negotiations, and recommendations will be the responsibility of the purchasing agent. In order to fully understand the scope and content of this document, it should be read in its entirety.

2.0 General Policies

2.1 It is the general policy of the Tarrant Appraisal District, with regards to purchasing, to follow these basic guidelines:

- Encourage and seek competition among qualified vendors
- Actively pursue and obtain goods and services at either the lowest practicable cost to TAD or that provide the best value to the district
- Assure that the public resources entrusted to TAD are used appropriately, prudently, and lawfully
- Provide responsible vendors (including historically under-utilized businesses) a fair and equitable opportunity to compete for and obtain TAD's business
- ~~To e~~Encourage and allow qualified minority/women-owned businesses to be involved in the procurement of TAD's goods and services
- Prohibit the discrimination of prospective vendors on the basis of race, color, religion, national origin, handicap, or sex in the award of a contract or procurement of goods and services
- ~~To e~~Consider competition, best value to TAD, and quality of work, to be the ultimate test in contractor, subcontractor, vendor, services, professional services and supplier utilization
- Give preference to recycled products and products made of recycled materials and eliminate procedures and specifications that explicitly discriminate against products made of recycled materials

Tarrant Appraisal District Purchasing Policies and Procedures

3.0 Statutory Authority

3.1 These policies are governed primarily by the following state statutes, and will be administered in accordance with, these and other applicable state statutes and legal opinions.

- Section 6.11, Texas Property Tax Code (TPTC)
- Chapter 252 Texas Local Government Code (TLGC)
- Chapter 271 Texas Local Government Code (TLGC)
- Section 808.051 Texas Government Code (TGC)
- Section 2155.062(b) Texas Government Code (TGC)
- Section 2157.006 Texas Government Code (TGC)
- Section 2252.152 Texas Government Code (TGC)
- Section 2252.153 Texas Government Code (TGC)
- Section 2270.002 Texas Government Code (TGC)
- Section 2270.0209 Texas Government Code (TGC)
- Section 2271.002 Texas Government Code (TGC)

4.0 Exceptions

4.1 Goods and/or services purchases exceeding \$50,000 are subject to competitive bidding or competitive proposal requirements with the following permissible and approved exceptions:

- 4.1.1 Emergency purchases in case of a public calamity when the prompt purchase of goods and/or services is required to: provide for, preserve, and protect the public health and safety; necessary because of unforeseen damage to public machinery, equipment, or other property; and to preserve and protect TAD property. Any purchases deemed emergency provisions, and in excess of \$50,000, will be brought to the board of directors for subsequent approval. For any emergency purchase under \$50,000, a certificate of the emergency will be filed with the applicable purchase requisition;
- 4.1.2 Defined Professional and Personal Services including accounting, architecture, land surveying, medicine, optometry, engineering, and real estate appraising services as stipulated under the Texas Professional

Tarrant Appraisal District Purchasing Policies and Procedures

Services Procurement Act as well as other professional services excluded from competitive purchasing requirements (TLGC 252.022(a)(4));

- 4.1.3 The purchase of land or right-of-way;
- 4.1.4 Sole source purchases involving goods and/or services for which there is legitimately only one supplier or source, including items for which competition is precluded due to the existence of patents, copyrights, secret processes, or regulated monopolies, other utility services such as gas, water and electricity, captive replacement parts or components for equipment, and similar goods and/or services;
- 4.1.5 Purchases through the Texas Comptroller of Public Accounts Cooperative Purchasing program (271.083 LGC); purchases through any local cooperative purchasing program (271.102 LGC); purchases through a regional planning commission (252.022 LGC); purchases under Federal supply schedules of the United States General Services Administration (271.103 LGC); purchases made using reverse auction procedures (2155.062(d) Government Code and 271.083 LGC); purchases made through the Texas Department of Information Resources (DIR) (2157.006(b) GC)

Purchases under these programs meet competitive bidding requirements as provided in Sec. 271.083, LGC.

5.0 Encourage minorities

- 5.1 It is the policy of TAD to provide an opportunity for qualified minority/women-owned businesses to participate in the procurement of goods and services. TAD will not discriminate on the basis of race, color, religion, national origin, handicap, or gender in reviewing, considering or awarding a contract or purchase order to procure goods and services. TAD will encourage its contractors, subcontractors and vendors of goods and services to avoid and prohibit any forms of discrimination. In light of this, competition, quality of work, reputation of vendors or contractors, and value to the district will be the ultimate test for utilization of a business(es) or person(s) for goods and services. No guarantees, expressed or implied, are being made to any prospective vendor, contractor, or subcontractor with regards to any current or future purchase, contract, or award.
- 5.2 TAD, in making purchases of more than \$3,000 but less than \$50,000, will contact at least two historically under-utilized business(es) (HUB) based on information provided by the comptroller pursuant to Chapter 2161, Government Code. If the list fails to identify a HUB in the county, the district is exempt from this section. (Section 252.0215 LGC)

Tarrant Appraisal District Purchasing Policies and Procedures

6.0 Purchases Exceeding \$50,000

- 6.1 The district may not make a purchase for goods and/or services exceeding \$50,000 unless the proposed purchase is submitted through the competitive bidding or competitive proposal process with the exclusion of a permissible and approved exceptions enumerated in paragraph 4.0. In addition, any purchases, leases, lease/purchases, and/or contracts exceeding \$50,000 that are subject to competitive processes must be approved by the appraisal district's board of directors.
- 6.2 The purchasing agent will follow the procedures of this purchasing policy and with regards to this category of purchases, do the following:
 - 6.2.1 Publicly and properly advertise the sealed competitive bids, sealed competitive proposals, or sealed qualifications statements for defined professional services;
 - 6.2.2 Receive and properly maintain bids, proposals, and quotations until such time for their opening;
 - 6.2.3 Publicly open all of the timely-submitted bids, proposals, or qualification statements at the specified date and time;
 - 6.2.4 In order to obtain the best and final offers, revisions to proposals may be permitted after submissions and before the award of the contract by the board of directors;
 - 6.2.5 Provide, through the Chief Appraiser, the TAD board of directors information, summaries, tabulations, and contract award recommendations concerning any and all bids, proposals, or statements timely received.

7.0 Notice and Advertising Requirements

- 7.1 When a sealed competitive bid, proposal, or qualifications statement applies to a contract or is required for the purchase of goods and/or services, the district shall advertise and provide notices as required by law.
- 7.2 The district will publish, at least 14 days before publicly opening any sealed bids or proposals, notice that the district wishes to obtain, through competitive bidding or proposals, the procurement of certain goods and/or services.
- 7.3 The notice shall be published at least once a week for two consecutive weeks in a newspaper published within the district.

Tarrant Appraisal District Purchasing Policies and Procedures

- 7.4 At a minimum, the notice shall contain the time and place in which the bids will be publicly opened and read aloud, the location or manner in which a Request for Proposal or Request of Qualifications can be obtained, and the deadline for submission of all bids and proposals.

8.0 Sealed Bid/Proposal Receipt and Openings

- 8.1 Sealed bids/proposals shall be submitted to TAD's office in the manner described in the bid specifications or the request for proposal specifications. All bids/proposals submitted by either mail or hand delivery will be brought to the administration department for handling and processing. The person designated to receive the sealed bids/proposals shall place a date stamp on the package envelope and indicate the time in which the bid/proposal was received. All timely-received bids/proposals will be considered eligible for consideration. All bid/proposal envelopes will remain sealed until such time for the formal opening of the bids. Any bids/proposals received after the designated date and time will be considered late and therefore will not be eligible to compete for the indicated purpose.
- 8.2 At the designated time, the purchasing agent, and at least one other employee, will open all eligible bids/proposals. The eligible bids/proposals will be reviewed and examined by the purchasing agent in order to formulate a recommendation for the Chief Appraiser. All properly-submitted bids will be kept on file for one to three years or as required by the district's record retention plan.

9.0 Confidentiality of Information in Bids or Proposals

- 9.1 Trade secrets and confidential information in competitive sealed bids are not open for public inspection. Vendors submitting bids need to identify and mark, with the word "confidential" in plain sight, any documents containing trade secrets or confidential information before it will be maintained as confidential.
- 9.2 If provided in a request for proposals, proposals shall be opened in a manner that avoids disclosure of the contents to competing offerors and keeps the proposals secret during negotiations. All proposals are open for public inspection after the contract is awarded, but trade secrets and confidential information in the proposals are not open for public inspection. Individuals or businesses submitting proposals need to identify and mark, with the word "confidential" in plain sight, any documents containing trade secrets or confidential information before it will be maintained as confidential.

Tarrant Appraisal District Purchasing Policies and Procedures

10.0 Action by the Board of Directors

- 10.1 The board of directors must approve all contracts and purchases subject to the competitive bidding process.
- 10.2 For purchases related to information systems, the board of directors must approve all contracts and/or purchases that will be \$25,000 or more. Examples of information systems related items include but may not be limited to: hardware, software, third party software license agreements, hardware or software maintenance contracts, peripheral computer components and/or accessories, etc.
- 10.3 For purchases of \$50,000 or less, and that do not pertain to the purchase of information systems related items, the board of directors authorizes the purchasing agent to procure necessary goods and services as provided for in the district's current year adopted budget.
- 10.4 After a complete and thorough review of all quotations, qualified bids, proposals, or qualification statements, the Chief Appraiser or his/her designee will provide information, summaries, tabulations and award recommendations to the TAD board of directors when applicable. The board may review the information provided and ask additional questions to gain a clear understanding and do one of the following:
 - 10.4.1 For bids, award the bid to either the lowest responsible bidder or to the bidder who provides goods or services at the best value for the district, or reject any and all bids and re-advertise for new bids;
 - 10.4.2 For proposals, award the contract to the responsible offeror whose proposal is determined to be the most advantageous to the district considering the relative importance of price and the other evaluation factors included in the request for proposals. TAD's board of directors reserves the right to reject all, or a portion of all, proposals submitted;
 - 10.4.3 For defined professional services, award the contract to the professional service provider based on the qualifications and demonstrated competence to perform the services for a fair and reasonable fee. Fees under the contract may not exceed any maximum provided by law. For architects, engineers, and land surveyors, fees are subject to negotiation at a fair and reasonable price. (Sec. 2254 TGC)

11.0 Purchases Less Than \$50,000 but more than \$3,000

- 11.1 Any purchases, leases, lease/purchases, and/or contracts less than \$50,000, but more than \$3,000, require a solicitation of at least 3 quotes from prospective vendors unless a permissible exception exists. (amended 1/20/2012)

Tarrant Appraisal District Purchasing Policies and Procedures

- 11.2 The quotes will be received by telephone or in writing. When a telephone quote is obtained, the quote will be documented and contain, at a minimum, the name of the vendor, representative providing the quotation, date and time of the quotation, telephone number, ~~and fax number of the vendor,~~ and any other pertinent information. An email can serve as the necessary writing.
- 11.3 When a quote is obtained from a vendor's web site, the website page must be printed and clearly display enough information to produce a proper purchase order. (Multiple pages may be necessary to properly summarize the quote.)
- 11.4 All quotes must be kept with the original outside requisition form. If the purchasing agent determines the prices are fair and reasonable, and all specifications can be met by the vendor, a purchase order will be prepared and provided to the selected vendor unless approval of the purchase by the board of directors is required.

12.0 Purchases Less Than \$3,000

- 12.1 For any purchases less than \$3,000, the purchasing agent will identify and select a vendor with the most fair and reasonable price for the necessary item(s).

13.0 Vendor Selection Procedures

- 13.1 The purchasing agent will act prudently, responsibly, and ethically, when evaluating and selecting a vendor for goods and/or services. While the purchasing agent is encouraged to establish and maintain a relationship of mutual confidence and satisfaction with prospective vendors, the purchasing agent will ensure the relationship is held to the highest ethical standards.
- 13.2 The selection of a vendor will be based on the following:
- 13.2.1 For goods purchases, vendor selection will be based on the lowest quoted, fixed, or negotiated cost from a responsible bidder/vendor who provides goods which fully meets, or comes closest to meeting, established requirements and needs, or provides the best value for goods to the district or pursuant to a cooperative purchasing agreement (i.e. personal computers, software/software licenses, printers, office furniture, office supplies, bulk paper products, envelopes, etc.);
- 13.2.2 For services purchases, exclusive of defined professional services, vendor selection will be based on the lowest quoted or negotiated cost for the identified service(s) to be rendered by a responsible vendor or to the bidder/vendor who provides services at the best value for the district (i.e. field data collection services, consulting services, maintenance services, repair services, computer programming services, printing services, etc.).

Tarrant Appraisal District Purchasing Policies and Procedures

14.0 Professional and Personal Services

14.1 TAD will not select a provider of professional services, or a group or association of providers of professional services, or award a contract for said services on the basis of competitive bids submitted for the contract or for the services, but shall make the selection and award a contract ~~by-based upon~~ the following:

14.1.1 On the basis of demonstrated competence and qualifications to perform the services for a fair and reasonable price;

14.1.2 ~~Negotiate-Negotiations~~ with the professional organization or individual in order to obtain the best price or value for TAD;

14.1.3 ~~Confirmation that t~~The professional fees under the contract ~~should-bear~~ either consistent with, but not higher than, the recommended practices and fees published by the applicable professional association ~~or-and may-do~~ not exceed any maximum provided by law;

14.1.4 Examples of professional and personal services include but may not be limited to: real estate appraisal services, architectural services, engineering services, accounting services, etc.

15.0 Receipt of Equipment or Goods

15.1 All goods shall be directed to central receiving located in the administration department and will be received by a designated administration employee. Exceptions will be when items like paper are directed to a third party location for logistical reasons. When appropriate, and authorized by the purchasing agent, an employee from another department may be present when certain goods like computer hardware and software are received to assist in verifying the accuracy of goods received. TAD employees receiving goods deliveries should:

15.1.1 Verify that the goods received match the pertinent purchase order and delivery ticket, invoice, or packing slip. If a complete match does not exist, the discrepancy must be clearly written on the delivery slip or electronic device screen used by the delivery company;

15.1.2 Inspect the carton for visible damage. If damage exists, clearly note it on the delivery slip or electronic device screen. After any discrepancies and/or damages have been noted, the delivery slip/device screen can be signed and dated. If a delivery slip is provided, the “customer” copy must be retained and attached to a TAD receiving record form;

15.1.3 If concealed damage is subsequently discovered, it should be described on a TAD receiving record form. In the absence of a delivery slip, any order

Tarrant Appraisal District Purchasing Policies and Procedures

damages and/or discrepancies must be clearly written on the receiving record form;

15.1.4 Unless a signed and dated delivery slip is provided, a TAD Receiving Record form must be completed, dated, and signed by the receiving TAD employee. One of these forms, along with any accompanying invoice or packing slip, must be forwarded to the purchasing division the same day the goods are received;

15.1.5 As appropriate, the purchasing division will contact the applicable freight line and/or vendor relative to damaged and/or incomplete deliveries and pursue product returns, necessary claims, or additional shipment(s).

16.0 Aggregation of Goods and Services

16.1 From time to time, the district will attempt to contract for certain goods and/or services for multi-year periods (three to five years) for the purpose of negotiating the best possible price. The total aggregated amount of these contracts, either for one year or the cumulative of the multiple years, will be subject to the value limits/thresholds addressed in paragraphs 10.0 as applicable.

16.2 If repeated purchases of specific goods/products throughout the year exceed the limits established in paragraph 10.0, any subsequent purchases of those items must be approved by the board of directors.

16.3 Examples of goods and services that may exceed the \$50,000 limit could be mailing services, paper supplies, envelopes, telephone services, risk and workers comp insurance, etc.

17.0 Requisitions

17.1 Purchase requisitions are the basis for all purchasing at TAD and are accomplished by means of two processes, outside requisition forms and check request forms. The purchasing agent will maintain the procedures and forms for which all departments make specific request of goods and services. The majority of all purchases of goods and materials will initiate at the department level. The appropriate form for the specific requisition will be required before the administration department can process or complete the purchase.

17.2 Outside Requisitions

17.2.1 Aside from the exceptions identified under paragraph 4.0, and those purchases requiring competitive bids or proposals, all goods and services

Tarrant Appraisal District Purchasing Policies and Procedures

purchases, leases, lease/purchases, and/or contracts costing less than \$50,000 will require an outside requisition. On occasion, the purchasing agent may determine that specific purchases do not require a purchase requisition to initiate the purchase. For example, the purchase of real estate, long term lease or contract for services that will benefit all departments at TAD rather than a single department, or certain contract renewals.

- 17.2.2 An authorized employee of the requisitioning department shall submit a fully completed and signed Outside Purchase Requisition to the purchasing agent. The requisition form must be signed by both the requesting employee and the department director or division manager. For unique or complex purchases, accompanying the requisition should be concise and understandable technical specifications/requirements and such other information and data that will facilitate the procurement process and enable the purchasing agent to get the best available goods/services and price.
- 17.2.3 Subject to purchasing agent approval, as to policy and budgetary compliance, and final approval by the Chief Appraiser, the purchasing agent will solicit quotations of cost in compliance with paragraphs 11.0.
- 17.2.4 Once a vendor has been selected in accordance with these policies, and final approval is obtained from the Chief Appraiser, the purchasing agent will issue a Purchase Order to the selected vendor.
- 17.2.5 The requisitioning department/division or other applicable budget will be charged with the expenditure following receipt and acceptance of the goods/services and a proper invoice for same.

17.3 Check request forms

- 17.3.1 Purchases of goods or services which are unique, often proprietary or copyrighted, and not typically amenable to competitive quotations, bids, proposals, or purchases through cooperative purchasing programs fall within these procedures (i.e. newspaper advertisements, subscriptions, educational books or conference and training seminar fees, membership dues).
- 17.3.2 An authorized employee of the requesting department/division must submit a fully completed and signed Direct Payment Request to the purchasing agent. A description of the item(s)/service(s), along with the reasoning behind the need, should be included as part of the request form. The request form must be signed by both the requesting employee and the

Tarrant Appraisal District Purchasing Policies and Procedures

department director or division manager. Subject to purchasing agent approval, as to policy and budgetary compliance, and approval of the Chief Appraiser, a check will be prepared and issued to the designated payee.

- 17.4 On occasion, the purchasing agent or Chief Appraiser may authorize use of bank cards for some purchases when deemed appropriate. Such purchases would primarily involve IT purchases, dues and subscriptions, or other purchases requiring use of a bank card. The purchasing agent will take necessary steps to assure the security of any District issued bank cards and to document their appropriate use.

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18.0 In-House Central Stores Purchasing Procedures

18.1 Commonly and/or frequently used office and office equipment supplies will be maintained in TAD's central store and will not otherwise be purchased by TAD departments/divisions. Examples include: paper, envelopes, pencils, pens, ink and toner cartridges, paperclips, ribbons, erasers, file folders, etc. The procedure for purchasing goods and items from the central store will be as follows:

- 18.1.1 An authorized employee of the requesting department will submit a signed and fully completed In-House Supplies Requisition to the office services section;
- 18.1.2 Unless business circumstances dictate otherwise, requisitions received before 9:00 AM will normally be filled and delivered to the requesting department by or before 2:00 PM the same business day and requisitions received after 2:00 PM will normally be filled and delivered by or before 8:30 AM the next business day;
- 18.1.3 Allotment of items requested will be filled in accordance with the Office Supplies Inventory form. For any order in excess of the maximum daily, weekly, or monthly allotment, (as stated in the Office Supplies Inventory form) authorization must be obtained from the purchasing agent. The applicable department/division budget will be charged with in-house central stores purchases attributable to them;
- 18.1.4 To maintain the safekeeping of the inventory of the central store, no employee, other than those authorized, shall be permitted inside the central store area.

Tarrant Appraisal District Purchasing Policies and Procedures

19.0 Petty Cash Purchasing Procedures

19.1 No more than \$~~250~~500 will be maintained in the petty cash fund at any time. Petty cash fund monies will only be used for the purchase of a single product or group of products (i.e. meeting refreshments, office keys, tape measures, etc.) from a local vendor with whom TAD does not have a customer or business account or for reimbursement to a TAD employee. Before a reimbursement to an employee will be made, the expenditure must be pre-approved by a department director and the request for reimbursement must be accompanied by a receipt for the product(s) purchased. The total cost of any purchased product, including reimbursements, cannot exceed \$50.00 unless prior approval is obtained through the purchasing agent. Purchases of services will not be paid from the petty cash fund.

19.2 Procedures:

19.2.1 Employee will submit a receipt of the goods purchased to the purchasing division;

19.2.2 The purchasing agent will complete a petty cash voucher and attach the receipt to the voucher. The agent will distribute funds to the employee from the petty cash fund. The petty cash voucher, along with the receipt, will be placed in the petty cash box within the safe. If an employee is asked to purchase goods with petty cash funds, the employee will return to the purchasing division with the goods purchased, the receipt for the goods and all petty cash funds in excess of the purchase price.

19.3 Periodically, the purchasing agent will reconcile the petty cash fund by replenishing the fund with cash and charging the appropriate departmental budget(s) for the expense(s).

20.0 Texas Comptroller of Public Accounts Cooperative Purchasing Programs (Co-op Program)

20.1 TAD is authorized by the State Comptroller to participate in making purchases under their adopted purchasing programs. Those programs include; the Texas Procurement and Support Services program (TPASS), the Texas Multiple Award Schedule program (TXMAS). These programs, and others, meet the competitive bidding requirements as provided in Sec 271.083, LGC.

21.0 Employee Training

21.1 Knowledge and understanding of these policies and procedures is paramount to their proper and successful implementation and operation. The purchasing agent

Tarrant Appraisal District Purchasing Policies and Procedures

will provide all TAD employees who request, requisition, approve/disapprove, or otherwise participate in the TAD goods and services procurement process, the necessary training regarding these policies and procedures and any updates or changes to them. Such training will be provided on a periodic and as-needed basis. Failure to receive and complete training will render the affected employee ineligible to participate in the procurement process.

Agenda Item 5(b): **Consider and Act on proposed further amendment of Purchasing Policies and Procedures to provide: “That any contract, Billing Agreement or Letter of Agreement in excess of \$50,000 individually or in the aggregate whether provided for or not in the budget be submitted to the TAD Board of Directors for approval prior to issuance”**

See accompanying Examples – Expenditures in Excess of \$50,000 Individually or in the Aggregate.

EXAMPLES - EXPENDITURES IN EXCESS OF \$50,000 INDIVIDUALLY OR IN THE AGGREGATE:

- **3050 – EMPLOYEE BENEFITS - INSURANCE**

Insurance payments

- a. Medical/Dental/ LTD/ Life /Voluntary insurances – Paid monthly
- b. Retiree Medical premiums – These are paid monthly to either the insurance provider or the individual retiree depending upon the option chosen by the retiree.

- **4020 – POSTAGE-FREIGHT-MAIL SERVICE**

Postage Funding

- a. USPS meter - funded as needed depending on volume – exceeds \$50,000 in aggregate
- b. Mail Presort – funded as needed depending on volume – exceeds \$50,000 in aggregate

- **5025 – LEGAL & LITIGATION EXPENSES**

Legal Services – typically not over \$50,000 individually but over in the aggregate

- a. Catherine Jane Alder, P.C.
- b. Nichols, Jackson, Dillard, Hager & Smith, L.L.P.
- c. Perdue Brandon Fielder Collins & Mott LLP

- **3085 – CONTRACT LABOR**

Tarrant County – Inter-local agreement paid monthly for law enforcement services

- **5040 – OTHER PROFESSIONAL SERVICES**

JK Consulting –paid biweekly for information services consulting

Ardent Creative – paid monthly for website maintenance

Pritchard & Abbott, Inc. Valuation Consultants – Mineral and Utility appraisal services

Financial Audit – multi-year agreement paid annually – over \$50,000 in aggregate

- **4100 – DUES & SUBSCRIPTIONS**

CoStar Realty Information, Inc. – paid monthly – subscription for Commercial sale information

Trepp, LLC – multi- year agreement paying just under \$50,000 per year – Commercial income data

- **5050 – MAPPING SERVICES**

Pictometry International Corp. – aerial photography

- **4070 – SOFTWARE FEES**

Manatron – annual maintenance of District enterprise appraisal software

- **5030 – APPRAISAL REVIEW BOARD FEES**

Appraisal Review Board – per diems paid exceed \$50,000 some months in aggregate – These are calculated monthly and remitted by the 10th of the month following the service

- **4035 - UTILITIES**

Electric – paid monthly – possibly over \$50,000 in the aggregate

- **3001 - SALARIES**

Payroll – processed biweekly

Amounts are calculated on Monday and submitted Monday for disbursement on Wednesday. The file must be submitted to the bank NO LATER than Tuesday morning for payment to be effective on Wednesday.

- Payroll related items:

- a. Nationwide Retirement – Employee deductions are submitted after payroll biweekly has been processed with a settlement date of payroll Wednesday. These do not exceed \$50,000 individually, but payments made to Nationwide exceed \$50,000 in the aggregate.
- b. IRS Payroll tax deposits – payments made biweekly within 7 days of payroll settlement date
- c. TCDRS – pension payments for employer & employee contributions remitted monthly

Agenda Item 5(c): Consideration and action relative to engaging Ad Valorem Protest Review services

In it June 5, 2020 meeting, the Board voted to “Discuss engaging third-party private sector audit services regarding TAD’s practices, policies, and software regarding increased numbers of protests from 2015 to 2019 and perceived disparities in valuations; consider authorizing development of proposal for purchasing such services in the manner provided by applicable laws and TAD’s Purchasing Policies and Procedures”.

After extensive research and analysis, TAD issued on November 6, 2020 the Ad Valorem Protest Review Services Request for Qualifications, posted it to TAD.org, and distributed and advertised it broadly. Staff has recently also provided copies directly to each Board member.

TAD received one response and has recently provided copies directly to each Board member.

For additional background, see the accompanying Agenda Packet Supplement prepared for the January 15, 2021 meeting.

**AGENDA PACKET
SUPPLEMENT**

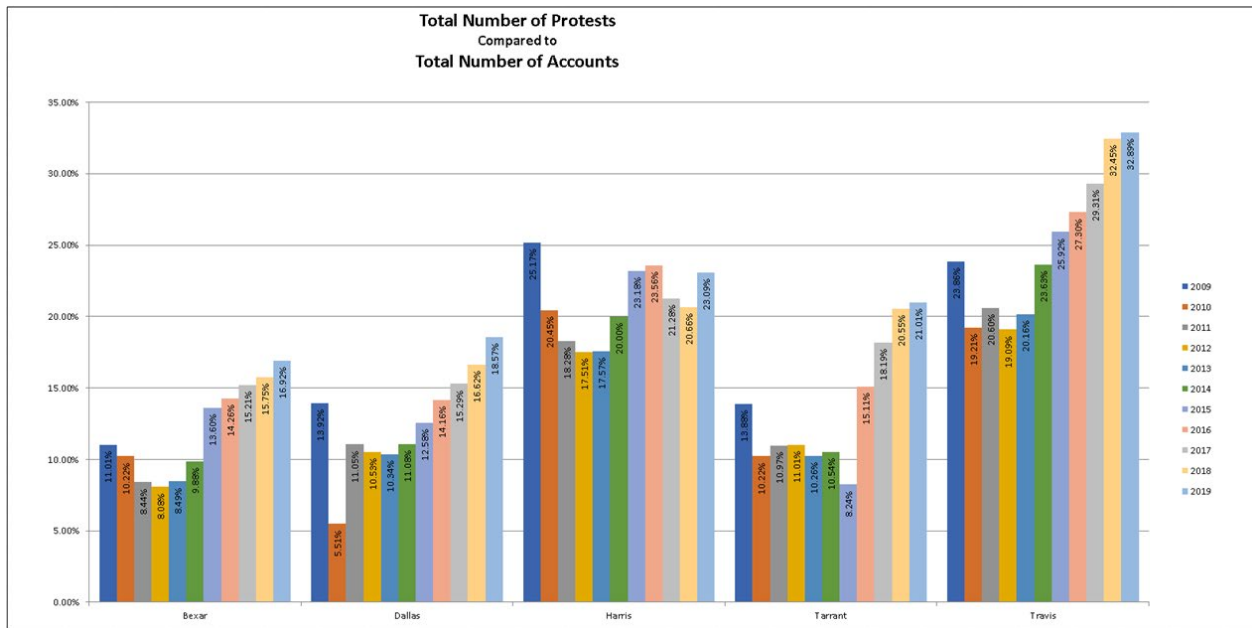
**Board of Directors of Tarrant Appraisal District
January 15, 2021**

Agenda Item 6: Review of protests of property tax appraisals in Tarrant County as compared to other major metropolitan counties and related issues

In the Board’s meeting on December 11, 2020, Mr. DeOtte requested that the protest audit, response to letter from Senator Nelson, and related matters be included as a discussion item on the agenda for the next meeting.

On December 21, Mr. DeOtte asked that research into protests be expanded to include years 2009 through 2014. Staff started doing so. However, for some of those earlier years appraisal districts were not required to collect and report data corresponding directly to what TAD staff previously provided to the Board. For some of the years 2009 through 2014 that appraisal districts were required to collect and report data that directly corresponds to what TAD staff previously provided to the Board for 2015 through 2019, collecting and analyzing information is still in progress. To the extent that data for those earlier years are collected and can be used for apples-to-apples comparisons, TAD staff will add prior years to the charts provided to the Board on December 9.

From the information in hand and with some interpolations, TAD staff offers the following preliminary overviews:



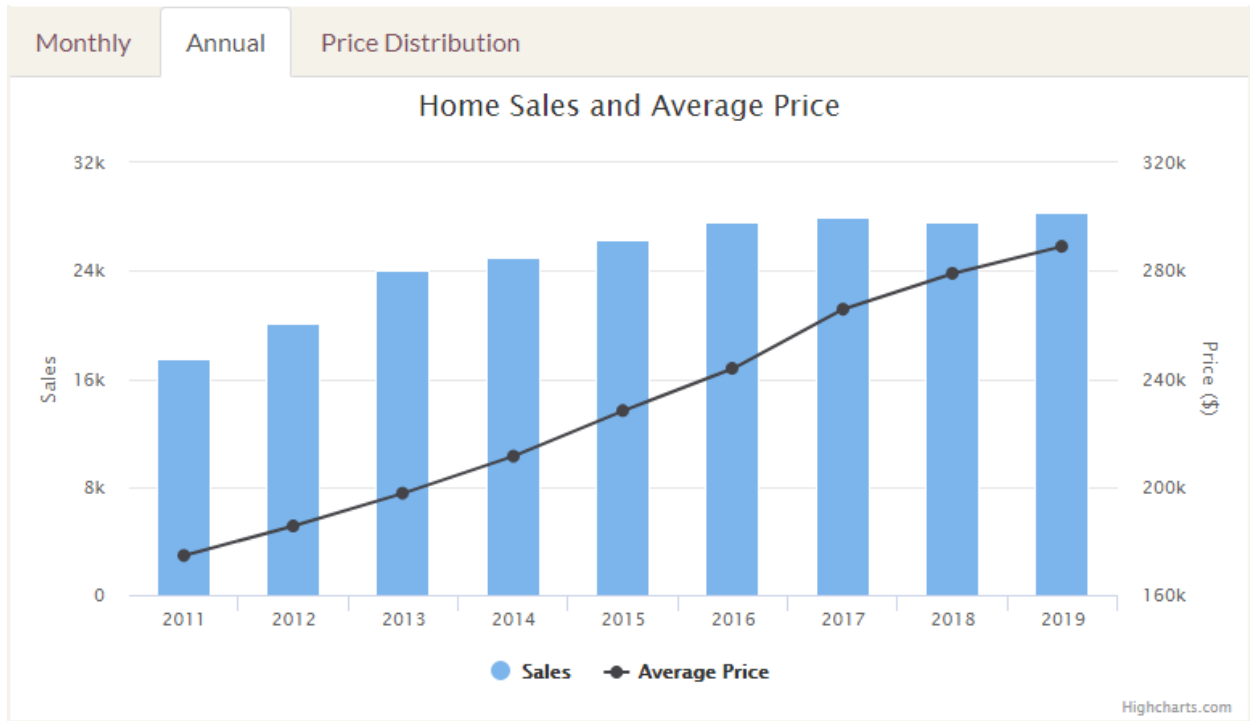
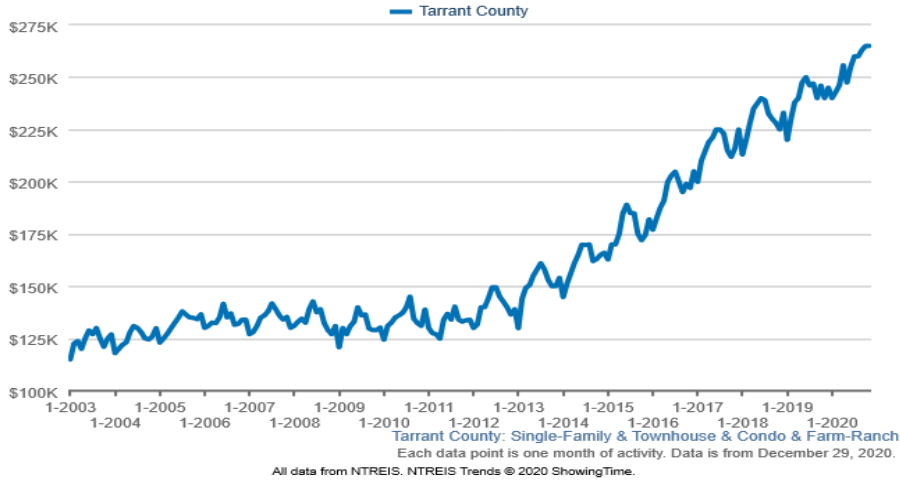
Note: Total parcel counts for 2012 and 2013 for Bexar, Dallas, Harris and Travis counties are interpolated based on the best information available to TAD staff.

Median Sales Price Chart for Homes in Tarrant County, Texas

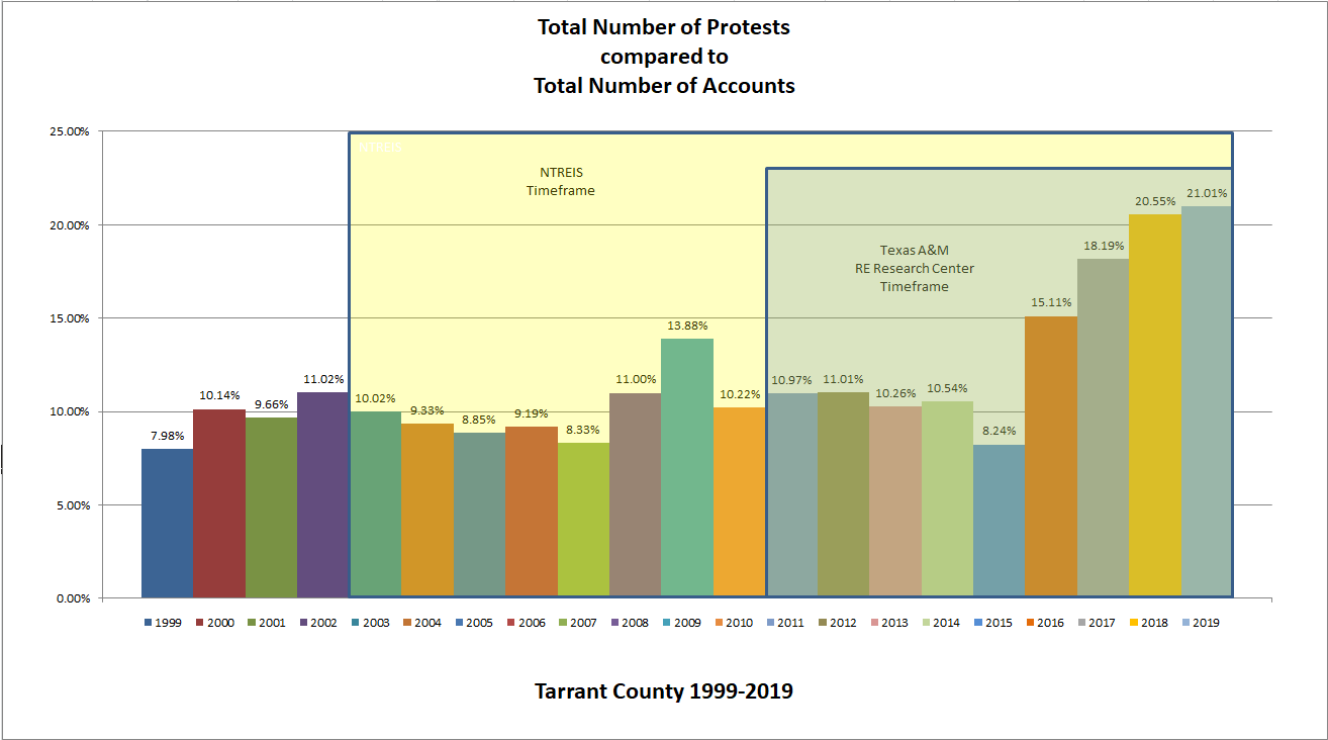
Tarrant County began to see a marked increase in home prices around 2013 which it has mostly sustained in recent years.

John Jones | Dave Perry Miller Real Estate | 9729783553 | johnjonesrealtor@gmail.com

Median Sales Price



Source: Texas A&M Real Estate Research Center



Source: TAD records

For easy reference to background on this agenda item, see the documents that follow.

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The Senate of the State of Texas

Jane Nelson
Senate District 12

Committees:

FINANCE, CHAIR
TRANSITION LEGISLATIVE OVERSIGHT
COMMITTEE, CO-CHAIR
STATE AFFAIRS
LEGISLATIVE BUDGET BOARD
LEGISLATIVE AUDIT COMMITTEE
PARTNERSHIP ADVISORY COMMITTEE

April 30, 2020

Mr. Mike O'Donnell
Chairman, Tarrant Appraisal District Board of Directors
2500 Handley-Ederville Road
Fort Worth, TX 76118-6909

Dear Mr. O'Donnell,

I hope this letter finds you safe and healthy. I am writing to make you aware of testimony at the Senate Finance Committee's February hearing to monitor appraisal-related legislation.

Specifically, our committee received an interim charge related to appraisal districts. In preparation for and during the hearing, the committee received information demonstrating a significant increase in appraisal protests in Tarrant County over the past five years. As I understand it, the number of protests in Tarrant County far exceed the increases in other major metropolitan counties. On behalf of the constituents I represent in Tarrant County, I would request that the Board of Directors investigate the reasons for such a large increase -- and to specifically look into whether software used by the district is playing a role. Troubles with the software were cited in a recent audit, and I would be interested to know what steps have been taken to address the issues.

I have filed appraisal reform legislation the past two legislative sessions, and the Legislature has approved reforms in response to our constituents who want to make sure appraisals are fair and transparent. As your State Senator, I welcome any suggestions you may have for statutory changes at the state level to increase the Board of Director's ability to govern the District and its personnel. If you would like more information on this or other information received by my office please contact my Legislative Director Michael Ruggieri at Michael.ruggieri@senate.texas.gov.

The job with which you have been entrusted is vital and directly impacts hundreds of thousands of taxpayers each year. I greatly appreciate your service.

Very truly yours,

A handwritten signature in black ink that reads "Jane Nelson".

Senator Jane Nelson

CC: TCAD Board of Directors



December 9, 2020

Mr. Michael Ruggieri
Legislative Director
Office of Senator Jane Nelson

Michael.ruggieri@senate.texas.gov

Dear Mr. Ruggieri:

The attached report provides updated and corrected information about protests of property tax appraisals in Tarrant County.

In an earlier letter to the former Chairman of Tarrant Appraisal District Board of Directors, Senator Nelson wrote that information given to the Senate Committee on Finance “demonstrate[s] a significant increase in appraisal protests in Tarrant County” over the past five years and that she understood the information to indicate that “the number of protests in Tarrant County far exceed the increases in other major metropolitan counties”. I was asked to respond for TAD to Senator Nelson’s letter.

The attached report corrects information that has led to misconceptions about protests in Tarrant County. It uses the most up-to-date reports published by the Comptroller to make and analyze apples-to-apples comparisons of protest data for the five largest appraisal districts over the past five years. It also addresses the other requests in Senator Nelson’s earlier letter.

We will gladly answer questions about the matters summarized in the report and would welcome discussion.

Respectfully,

Jeff Law
Executive Director/Chief Appraiser

cc with attached report:
Wendy Burgess
Rich DeOtte

Gary Losada
J.R. Martinez
Tony Pompa
Kathryn Wilemon



December 9, 2020

**REPORT RESPONDING TO SENATOR NELSON’S REQUESTS
ABOUT PROTESTS OF PROPERTY TAX APPRAISALS
IN TARRANT COUNTY AND RELATED ISSUES**

Information given to the Senate Committee on Finance¹ earlier this year has been read to “demonstrate[] a significant increase in appraisal protests in Tarrant County” over the past five years and that “the number of protests in Tarrant County far exceed the increases in other major metropolitan counties”. Some people have suggested further and more specifically that (1) the numbers of protests in Tarrant County were excessive in comparison to protests in the four other largest counties over the past five years; and (2) increases in the number of protests in Tarrant County over the past five years indicate systemic and ongoing errors or disparities in valuations. This report provides corrected and additional information to alleviate these concerns.

Close study revealed that a critical data point in information given to the Committee – “Tot. Protests” for Tarrant County in 2019 – is not correct in the context it is used. All of the other “Tot. Protests” entries on Exhibit 1 are or are very close approximations of the numbers that the respective appraisal districts reported to the Comptroller in response to item 9.1 in the annual Operations Survey. Specifically, all of those other numbers are “how many protests to the ARB were filed in [the year]”. The corresponding number for Tarrant County for 2019 is 153,871, not 208,000.

When addressing ALL CATEGORIES OF PROPERTY, this report’s # PROTESTS entry for Tarrant County for 2019 is the 153,871 that Tarrant Appraisal District (TAD) reported to the Comptroller as “how many protests to the ARB were filed in 2019”. All other # PROTESTS entries for ALL CATEGORIES OF PROPERTY are likewise the exact numbers that TAD and the appraisal districts for each of the other four largest counties reported to the Comptroller for each of the past five years as “how many protests to the ARB were filed in [the year]”.²

When addressing CATEGORY A – SINGLE-FAMILY RESIDENTIAL PROPERTIES, these report’s # PROTESTS entries are the exact numbers that TAD and the appraisal districts for the other four largest counties reported to the Comptroller for each of the

¹ Such information includes but is not limited to the table and graphs attached as Exhibit 1.

² Texas Comptroller of Public Accounts (“Comptroller”), Property Tax Survey Data and Reports, “Operations Survey Data”, Additional Resources, <https://comptroller.texas.gov/taxes/property-tax/reports/index.php>, at Tab 9.1 for each year at issue.

past five years as “of the total number of protests filed in [the year], how many were for single-family residential property”.³

Identifying sources of numbers and defining terms are necessary because “protest” is a term used informally in the property tax community to mean many different things. For example, the Comptroller uses “Protest” as the heading for Tab 9 of its annual Operations Survey to include not only “protests to the ARB [that] were filed in [the year]” but also “informal process (that is, through meetings, teleconferences or online with appraisal district staff) to resolve concerns, inquiries or protests filed in [the year]”.⁴ “Protests to the ARB [that] were filed in [the year]” may fairly readily be read to mean “notices of protest” that are “filed” with “appraisal review boards” in the “tax year” as those terms are defined and used in the Code.⁵ By contrast, “informal process”, “concerns”, and “inquiries” are not defined by or used in the Code. Like “meetings”, “telephone conferences”, and online contacts, they are also not susceptible to routine and accurate counting and reporting. While a particular appraisal district might devise informal processes of its own for handling and recording all such contacts with property owners and their agents, the Code and the Comptroller do not provide any guidance on doing so. Therefore, individual appraisal districts’ reported numbers of such activities cannot be meaningfully compared to one another.

The 208,000 listed as “Tot. Protests” on Exhibit 1 for Tarrant County for 2019 is TAD’s own rounded estimate for its own use that includes not only an estimate of the “how many protests to the ARB were filed in 2019” but also tens of thousands of issues that TAD and property owners or their agents resolved informally without a notice of protest being filed with Tarrant Appraisal Review Board. Most of these informal resolutions were for accounts that professional property tax consultants “worked” with TAD staff before the statutory deadline for filing a notice of protest.

The Committee heard testimony that the 208,000 entry on Exhibit 1 was gleaned from a report in the December 13, 2019 meeting of Tarrant Appraisal District Board of Directors. In that meeting, I reported that TAD had handled 208,000 “protests” that year. I used “protests” there as TAD and Tarrant Appraisal Review Board routinely use it as described in the preceding paragraph. The 208,000 estimate is correct in its context as part of benchmark calculations by which TAD and Tarrant Appraisal Review Board monitor their coordinated efforts each year toward approval of the appraisal records, certification of the appraisal rolls, and subsequent additions to those records and rolls.

Both the 208,000 number of total “protests” that I used colloquially in the December 13, 2019 meeting and the 153,871 number of “how many protests to the ARB were filed in

³ Comptroller, Property Tax Survey Data and Reports, “Operations Survey Data”, Additional Resources, <https://comptroller.texas.gov/taxes/property-tax/reports/index.php>, at Tab 9.1.1 for each year at issue.

⁴ Comptroller, Property Tax Survey Data and Reports, “Operations Survey Data”, Additional Resources, <https://comptroller.texas.gov/taxes/property-tax/reports/index.php>, at Tabs 9, 9.7 – 9.10.

⁵ Staff of the Comptroller say this is what Tab 9.1 means.

2019” that TAD reported to the Comptroller in response to the Operations Survey are correct in their respective contexts. Through miscommunication or misunderstanding, 208,000 was mistakenly provided to the Committee instead of 153,871.

This report corrects that and other information that have led to misconceptions about protests in Tarrant County. It uses the most up-to-date reports published by the Comptroller to make and analyze apples-to-apples comparisons of protest data for the five largest counties over the past five years. The report also addresses the other requests made on behalf of the Committee.

Key Findings:

- 1) In each of the past four years the rates of protests in Tarrant County (numbers of notices of protests property owners filed with Tarrant Appraisal Review Board as a percentage of total property accounts appraised by Tarrant Appraisal District⁶) and the rates of orders determining protests in Tarrant County (numbers of orders determining protest issued by Tarrant Appraisal Review Board as a percentage of total property accounts appraised by Tarrant Appraisal District) have been in line with the corresponding rates in the four other largest counties. Those rates are in columns C and E, respectively, in the two tables below. Both rates in Tarrant County in 2016 through 2019 have been less than the corresponding rates in Travis and Harris Counties and more than the rates in Dallas and Bexar Counties, as shown here in for all categories of property⁷:

[continued on next page]

⁶ In this report, Category G properties are not included in “total property accounts appraised by Tarrant Appraisal District” for the reasons explained in the next footnote.

⁷ In this report “all categories of properties” is literally that for Bexar, Dallas, Harris, and Travis counties. Because Tarrant County has far more accounts for Category G properties (oil and gas, minerals, and other sub-surface interests) than those other counties, I have excluded Tarrant County’s Category G accounts from the # ACCOUNTS entries in this report. Omitting the hundreds of thousands of Category G accounts for Tarrant County while including the relatively few such accounts for the other counties raises substantially Tarrant County’s percentages of protest filed in columns C and the percentages of orders issued in columns E but provides a more fair and meaningful apples-to-apples comparison between Tarrant County and the other counties.

PROTESTS FILED AND ORDERS ISSUED AS PERCENTAGES OF TOTAL PROPERTY ACCOUNTS ALL CATEGORIES OF PROPERTY					
YEAR COUNTY	A # ACCOUNTS	B # PROTESTS	C B ÷ A	D # ORDERS	E D ÷ A
2016					
Travis	423,981	115,733	27.30%	16,314	3.85%
Harris	1,623,452	382,555	23.56%	112,968	6.96%
Tarrant	695,838	105,132	15.11%	57,547	8.27%
Bexar	671,217	95,721	14.26%	13,067	1.95%
Dallas	828,387	117,271	14.16%	51,171	6.18%
2017					
Travis	431,339	126,425	29.31%	17,712	4.11%
Harris	1,826,786	388,762	21.28%	117,542	6.43%
Tarrant	712,416	129,594	18.19%	53,528	7.51%
Dallas	830,464	126,967	15.29%	50,561	6.09%
Bexar	679,088	103,268	15.21%	13,760	2.03%
2018					
Travis	439,772	142,698	32.45%	26,618	6.05%
Harris	1,797,300	371,300	20.66%	129,717	7.22%
Tarrant	720,510	148,067	20.55%	32,130	4.46%
Dallas	832,174	138,285	16.62%	59,939	7.20%
Bexar	686,395	108,119	15.75%	17,801	2.59%
2019					
Travis	449,084	147,695	32.89%	85,401	19.02%
Harris	1,821,544	420,523	23.09%	138,644	7.61%
Tarrant	732,537	153,871	21.01%	36,110	4.93%
Dallas	836,559	155,336	18.57%	71,235	8.52%
Bexar	695,354	117,655	16.92%	14,113	2.03%

The same is true when we drill down to the largest single category of property⁸, as shown here for single-family residential properties:

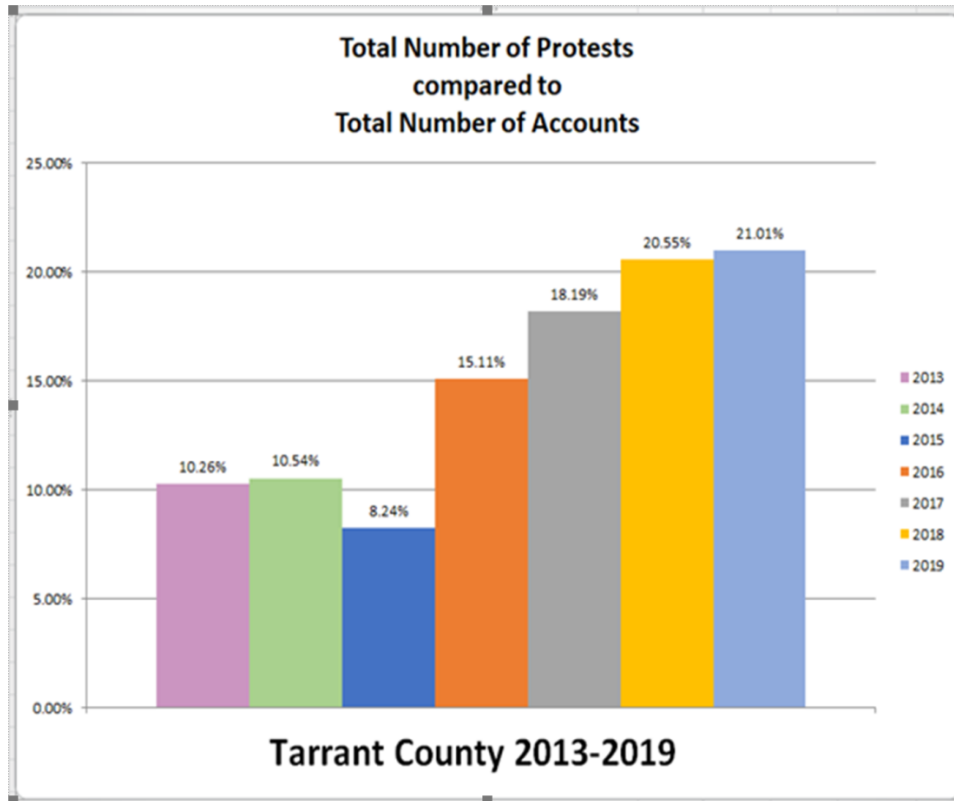
[continued on next page]

⁸ The largest single category of property in Tarrant County is Category G (oil and gas, minerals, and other sub-surface interests). As explained in the preceding footnote, this report excludes accounts for Category G properties from # ACCOUNTS entries. Doing so leaves Category A single-family residences as Tarrant County's largest single category of property.

PROTESTS FILED AND ORDERS ISSUED AS PERCENTAGES OF TOTAL PROPERTY ACCOUNTS CATEGORY A – SINGLE-FAMILY RESIDENTIAL PROPERTIES					
YEAR	A	B	C	D	E
COUNTY	#	#	B ÷ A	#	D ÷ A
	ACCOUNTS	PROTESTS		ORDERS	
2016					
Travis	288,845	74,431	25.77%	6,107	2.11%
Harris	1,092,662	265,491	24.30%	75,576	6.92%
Tarrant	517,998	67,303	12.99%	41,233	7.96%
Dallas	582,404	65,578	11.26%	31,803	5.46%
Bexar	500,655	56,216	11.23%	5,168	1.03%
2017					
Travis	295,061	85,798	29.08%	5,725	1.94%
Harris	1,105,917	269,967	24.41%	80,651	7.29%
Tarrant	523,948	103,897	19.83%	30,283	5.78%
Bexar	507,717	63,512	12.51%	5,621	1.11%
Dallas	585,155	67,989	11.62%	30,797	5.26%
2018					
Travis	302,703	99,518	32.88%	11,017	3.64%
Harris	1,122,938	251,748	22.42%	91,252	8.13%
Tarrant	530,565	112,916	21.28%	15,770	2.97%
Dallas	588,429	79,486	13.51%	36,596	6.22%
Bexar	515,283	68,083	13.21%	6,104	1.18%
2019					
Travis	309,551	102,962	33.26%	61,146	19.75%
Harris	1,135,992	295,558	26.02%	97,955	8.62%
Tarrant	540,391	79,233	14.66%	14,834	2.75%
Bexar	523,589	76,682	14.65%	5,088	0.97%
Dallas	591,681	81,234	13.73%	43,324	7.32%

- 2) 2015 is the only one of the past five years in which Tarrant County's rates of protests in columns C and rates of orders determining protests in columns E have not been in line with the corresponding rates for the four other largest counties. In 2015, the numbers of protests filed in Tarrant County was atypically low, both in comparison to past and subsequent years' numbers in Tarrant County as shown in the first graphic below and in comparison to the four other largest counties as shown in the second and third graphics below:

[continued on next page]



**PROTESTS FILED AND ORDERS ISSUED
AS PERCENTAGES OF TOTAL PROPERTY ACCOUNTS
ALL CATEGORIES OF PROPERTY**

YEAR COUNTY	A # ACCOUNTS	B # PROTESTS	C B ÷ A	D # ORDERS	E D ÷ A
2015					
Travis	416,545	107,977	25.92%	10,084	2.42%
Harris	1,605,389	372,146	23.18%	128,193	7.99%
Bexar	663,031	90,191	13.60%	12,769	1.93%
Dallas	824,948	103,770	12.58%	46,181	5.60%
Tarrant	688,208	56,703	8.24%	21,215	3.08%

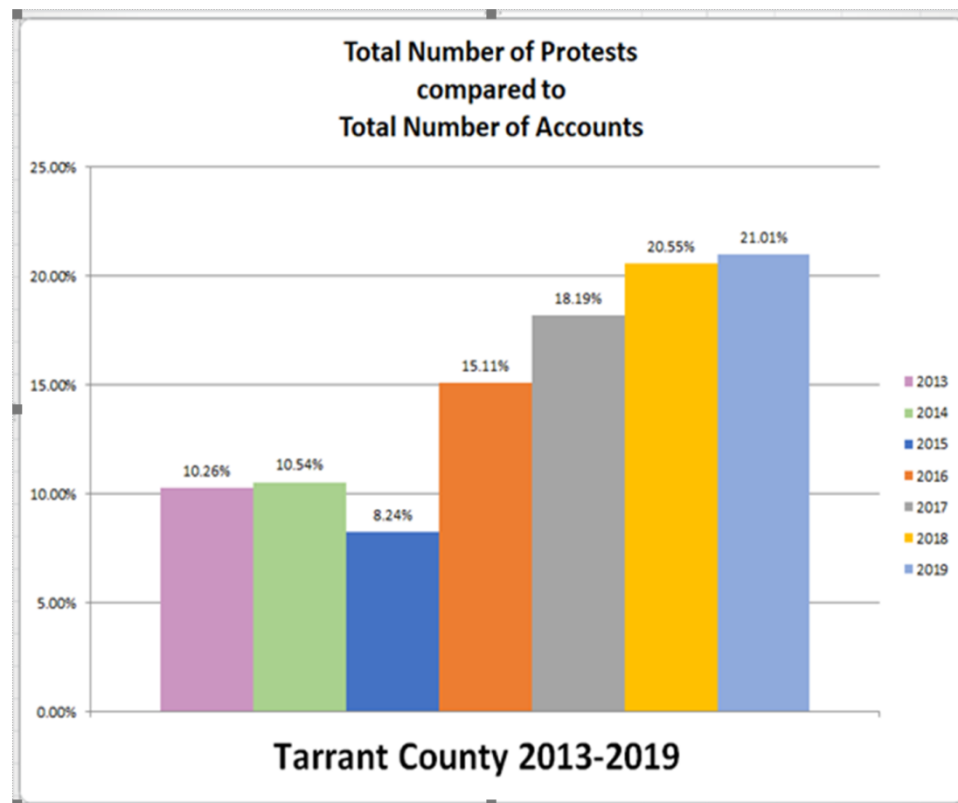
**PROTESTS FILED AND ORDERS ISSUED
AS PERCENTAGES OF TOTAL PROPERTY ACCOUNTS
CATEGORY A – SINGLE-FAMILY RESIDENTIAL PROPERTIES**

YEAR COUNTY	A # ACCOUNTS	B # PROTESTS	C B ÷ A	D # ORDERS	E D ÷ A
2015					
Travis	283,415	70,536	24.89%	4,602	1.62%
Harris	1,080,328	258,167	23.90%	93,494	8.65%
Bexar	493,396	52,636	10.67%	5,266	1.07%
Dallas	580,357	52,634	9.07%	28,467	4.91%
Tarrant	511,772	28,386	5.55%	13,158	2.57%

The atypically low numbers of protests in 2015 coincided with and are believed to have been caused by atypically low appraised values that year. The causes and corrections of those anomalies are addressed in Finding 4 below.

- 3) Whether you look at the increases in Tarrant County’s numbers and rates of protest in Columns B and C for 2016 through 2019 standing alone or compared to the rates for the other four largest counties, there are no aberrations that suggest systemic and ongoing errors or disparities in TAD’s valuations.

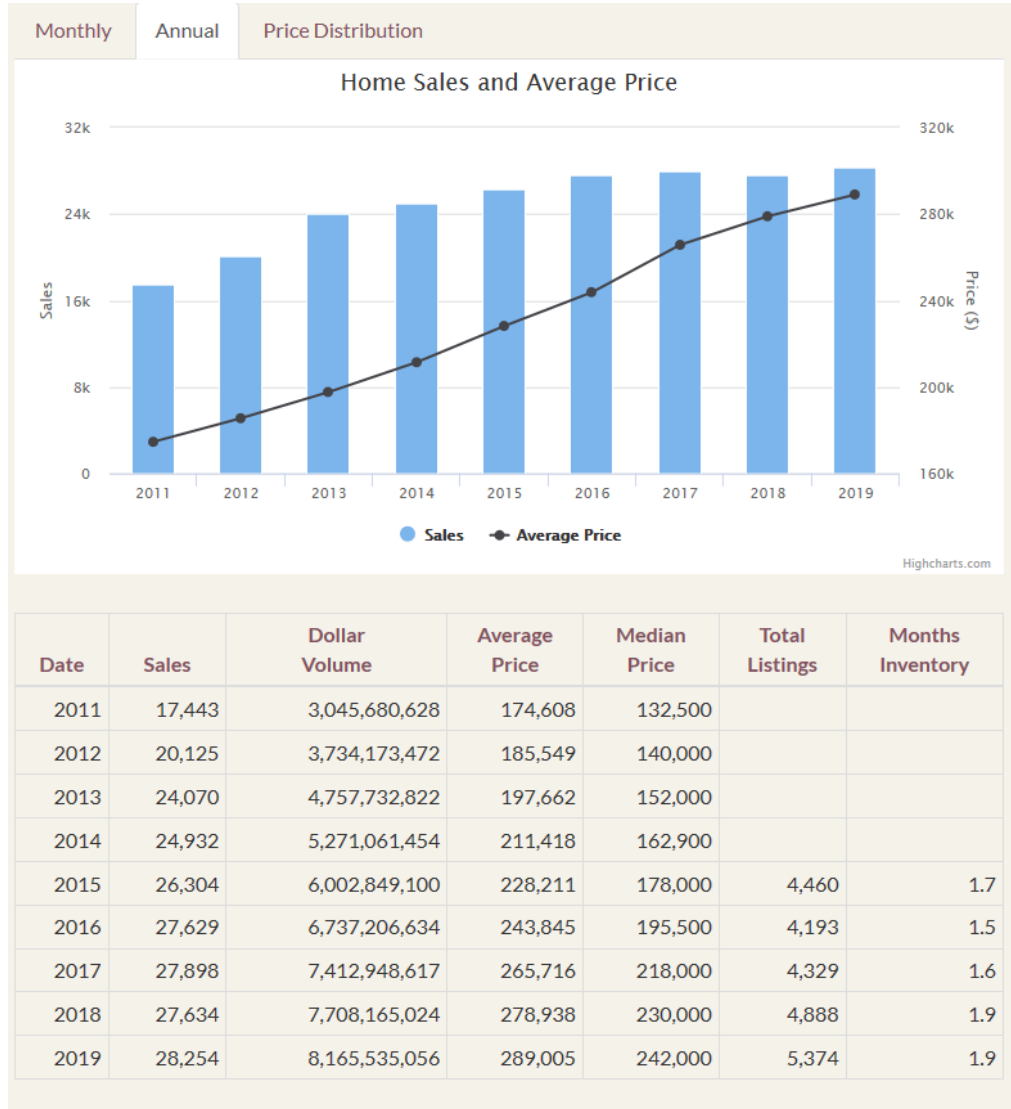
Looking beyond Tarrant County’s protests statistics to its real estate market, we see that the increases in protests in 2016 through 2019 follow much the same upward trend as home sales prices. For example, compare this chart in finding 2) above



to the chart below of home sales prices in Tarrant County compiled by the Real Estate Center at Texas A&M University (Real Estate Center)⁹

⁹ <https://www.recenter.tamu.edu/about-us/about-the-center/>. “The Real Estate Center at Texas A&M University ... is the nation’s largest publicly funded organization devoted to real estate research. Most of our \$5.1 million in annual funding comes from real estate license fees paid by more than 170,000 professionals. A nine-member advisory committee appointed by the governor provides research guidance and approves the budget. The Center’s staff conducts research on financial, socioeconomic, public policy, trade, legal, land use and local market analysis issues related to real estate.”

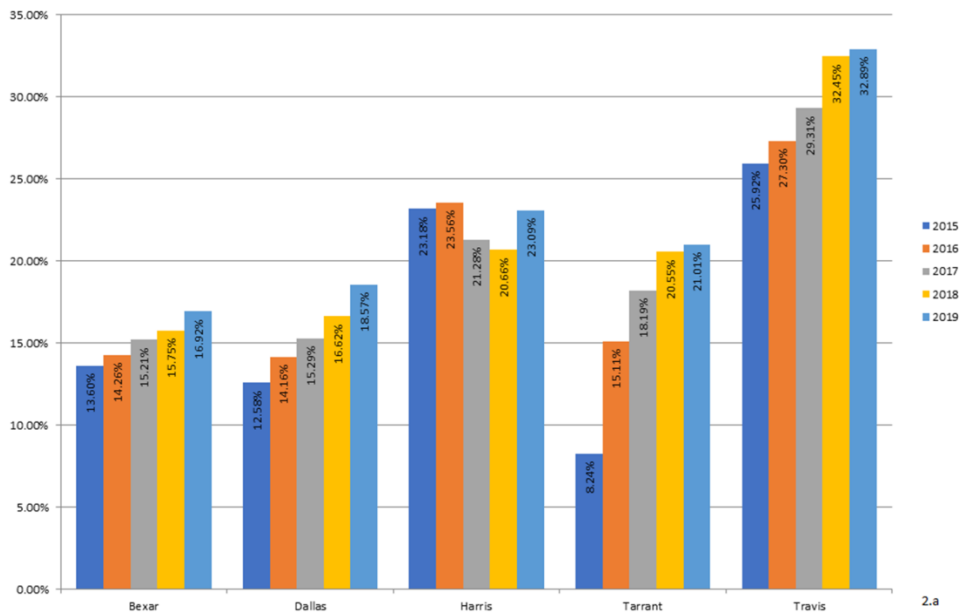
Tarrant County 2011 - 2019



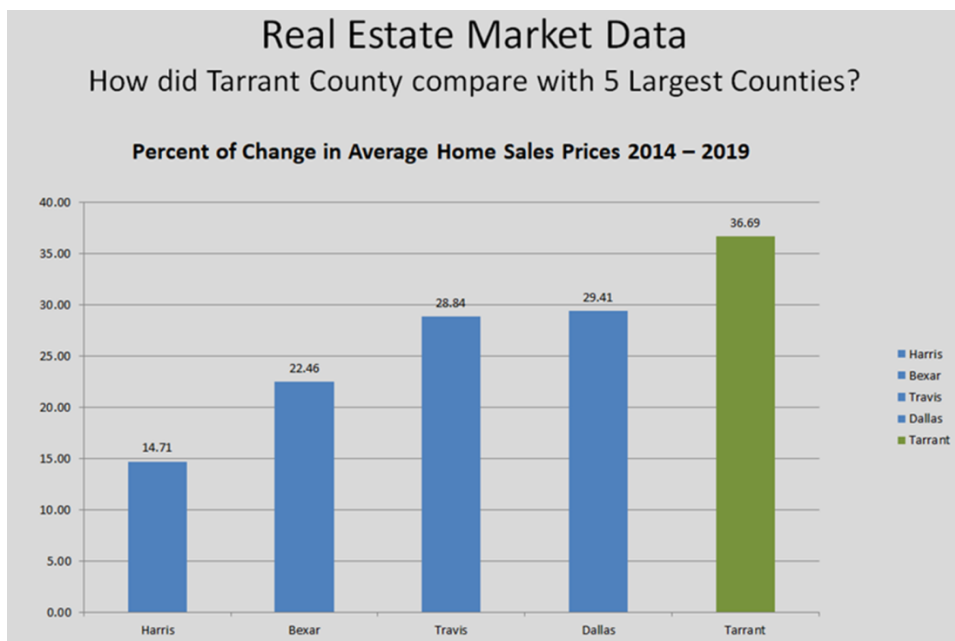
Determining what causes property owners' protests is beyond the scope of this report but correlations shown in these two charts suggest that, in 2016 through 2019, rising real estate prices, rising property tax valuations, and rising property taxes are more likely the main drivers of rising protests numbers and rates than some unidentified systemic flaw in TAD's valuation processes.

Home sales prices in Bexar, Dallas, and Travis Counties also follow much the same upward trends as their respective protest numbers in 2016 through 2019. Compare their numbers and rates of protests in the following chart:

**Total Number of Protests
Compared to
Total Number of Accounts**



to increases in their home sales prices for the same period shown in this chart¹⁰:



Other independent analyses also support the conclusion that TAD’s valuations processes produced 2016 through 2019 values that increased in step with the real estate market in those years. For example, the Comptroller’s

¹⁰ Compiled by TAD staff using Real Estate Center’s home sales data in Exhibit 2.

Property Value Study (PVS) results during that period indicate that TAD's appraisal roll values hit at or very close to fair market values.

While the primary purpose for the PVS is to ensure equitable distribution of education funds to school districts, its secondary purpose is to collect data to provide taxpayers, school districts, appraisal districts and the Legislature with measures of appraisal district performance. The bottom lines of TAD's Final Property Value Study Results for both 2017 and 2019 are that TAD's test values for properties in all school districts were "within confidence interval". In other words, based on the Comptroller's independent sampling and appraisal of 14,149 properties in 2017,¹¹ and 10,618 properties in 2019,¹² the Comptroller concluded that TAD's valuations across the county fell between 95% and 105% of fair market value.

- 4) From discussion in the Committee's February meeting it appears that some members saw the number of protests in Tarrant County in 2016 as a "spike" that indicates a systemic and ongoing problem with TAD's operations. There was a problem but it was with 2015 numbers being too low rather than 2016 protest numbers being too high.

The causes of the 2015 numbers being too low were peculiar to that year and were remedied before and during the 2016 appraisal cycle.

As said and illustrated in Finding 2 above, the number of protests for ALL CATEGORIES OF PROPERTY and for CATEGORY A – SINGLE-FAMILY RESIDENTIAL PROPERTIES in 2015 were atypically low, both in comparison to past and subsequent years' numbers in Tarrant County and in comparison to the four other largest counties.

The Comptroller found TAD's 2015 values to be atypically low – that is, below the market values determined by the Comptroller's sample appraisals. That resulted in TAD's Final Property Value Study Results for 2015 being "outside confidence interval" for properties in most or all school districts for the first and only time in TAD's history.¹³

Just as I believe that rising property tax valuations and rising property taxes are most likely the main drivers of rising protests numbers, I believe that TAD's overall values being more or less "flat" in 2015 is the most likely reason for the drop in the number of protests that year.

¹¹ <https://comptroller.texas.gov/data/property-tax/pvs/2017f/2200000001A.php> (2017 PVS - final)

¹² <https://comptroller.texas.gov/auto-data/PT2/PVS/2019F/2200000001A.php> (2019 PVS - final)

¹³ <https://comptroller.texas.gov/data/property-tax/pvs/2015f/2200000001A.php> (2015 PVS - final)

The main reason for TAD's overall values remaining "flat" in 2015 – not keeping up with the rising real estate market -- was our temporarily suspending deed entry while "going live" to our new computer assisted mass appraisal (CAMA) system¹⁴. "Deed entry" is TAD's process of changing its appraisal records listings of ownerships and property descriptions to reflect changes that come to us in deeds and plats filed with the County Clerk.¹⁵ In our then-new CAMA system, new sales price data could not be entered until such ownership and property description changes were made. Consequently, during the three-month suspension of deed entry, current sales prices were not entered and could not be readily used so TAD's appraisers had to rely on data in the legacy software system for sales in 2014 and earlier. Resumption of deed entry and completion of the go-live process brought up to date TAD's CAMA database entries for ownership, property description, and sales data.

The Comptroller's follow-up PVS in 2016 concluded that TAD's values had risen to "within confidence interval".¹⁶ In other words, based on the Comptroller's independent sampling and appraisal, TAD's 2016 test values were again within 95% and 105% of fair market value.

- 5) Senator Nelson also asked about "troubles with software that were cited in a recent audit". I assume that she refers to the Aumentum Independent Verification and Validation Procedures: Results that Weaver & Tidwell, L.L.P. ("Weaver") provided to the Tarrant Appraisal District Board of Directors in December 2016. That retrospective report addressed a variety of process and product deficiencies. In response to and in most cases, prior to Weaver delivering its final report, TAD took action to formally initiate solutions, including vigorous diagnostic and remedial measures to correct issues associated with implementation and first year operation of the CAMA system. Those efforts were largely successful as indicated, for example, by TAD's producing appraisal values found by PVS to have stabilized "within confidence interval" for 2016 and all subsequent years. As was to be expected with a move from a 30+ year old legacy system, some issues remained and were addressed.

TAD continues to engage with its vendor and external and internal stakeholders to improve and extend software functionality and to cure any functional and technical defects as they are identified.

¹⁴ TAD converted from its 30+ year old legacy system in 2013-2014. Go-live was in October 2014.

¹⁵ TAD typically receives about 8,000 such transaction per month.

¹⁶ <https://comptroller.texas.gov/data/property-tax/pvs/2016f/2202209191F.php> (2016 PVS - final)

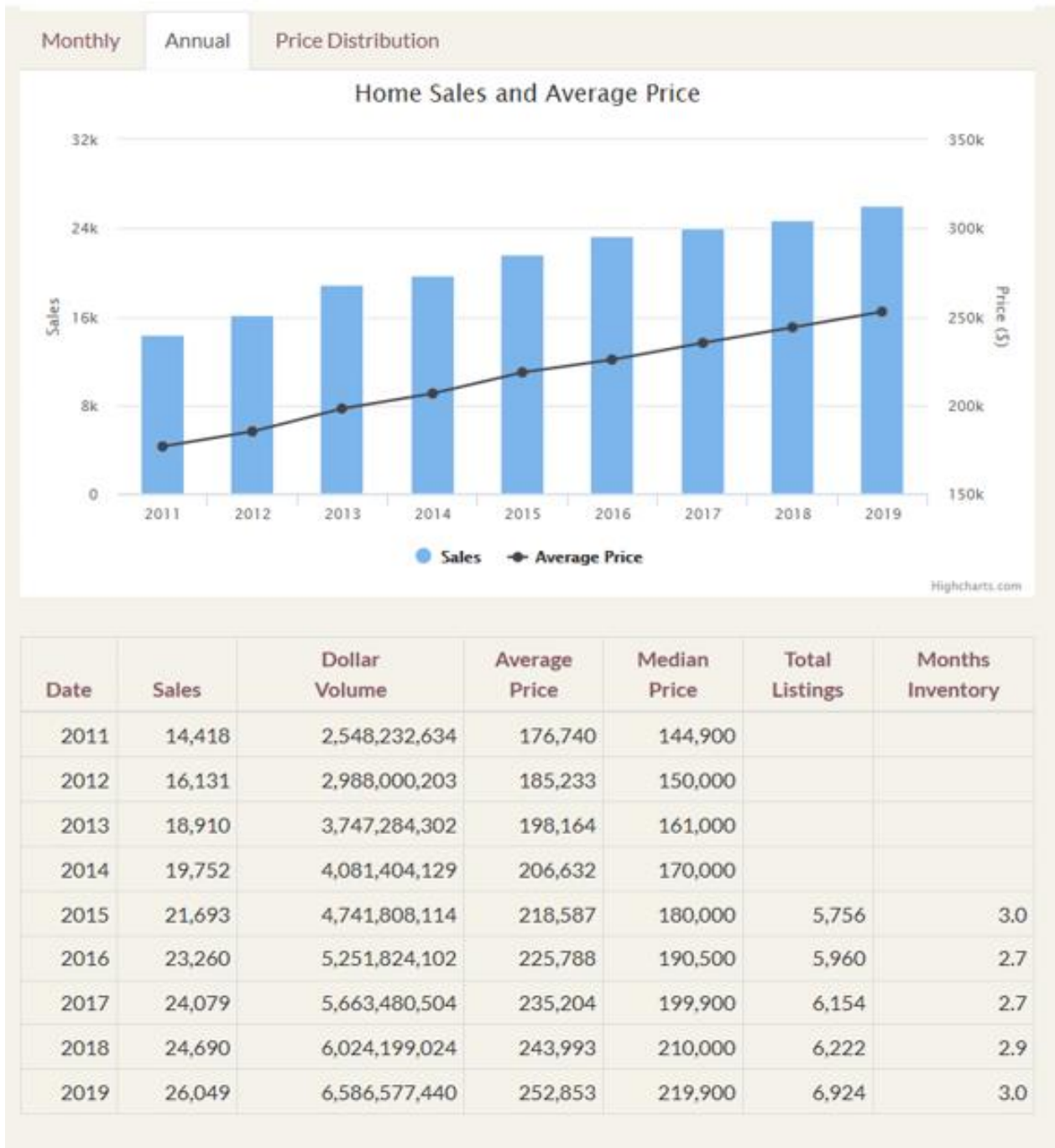
- 6) Senator Nelson also welcomed suggestions for statutory changes. TAD actively participates in and supports the Texas Association of Appraisal Districts (“TAAD”)¹⁷ and its legislative priorities set out in Exhibit 3.



Jeff Law, Executive Director/Chief Appraiser
Tarrant Appraisal District

¹⁷ TAD’s ongoing involvement and support includes Jeff Craig, TAD’s Director of Administration, currently serving as President and Jeff Law, TAD’s Executive Director/Chief Appraiser, currently serving on the Legislative Committee.

Bexar County



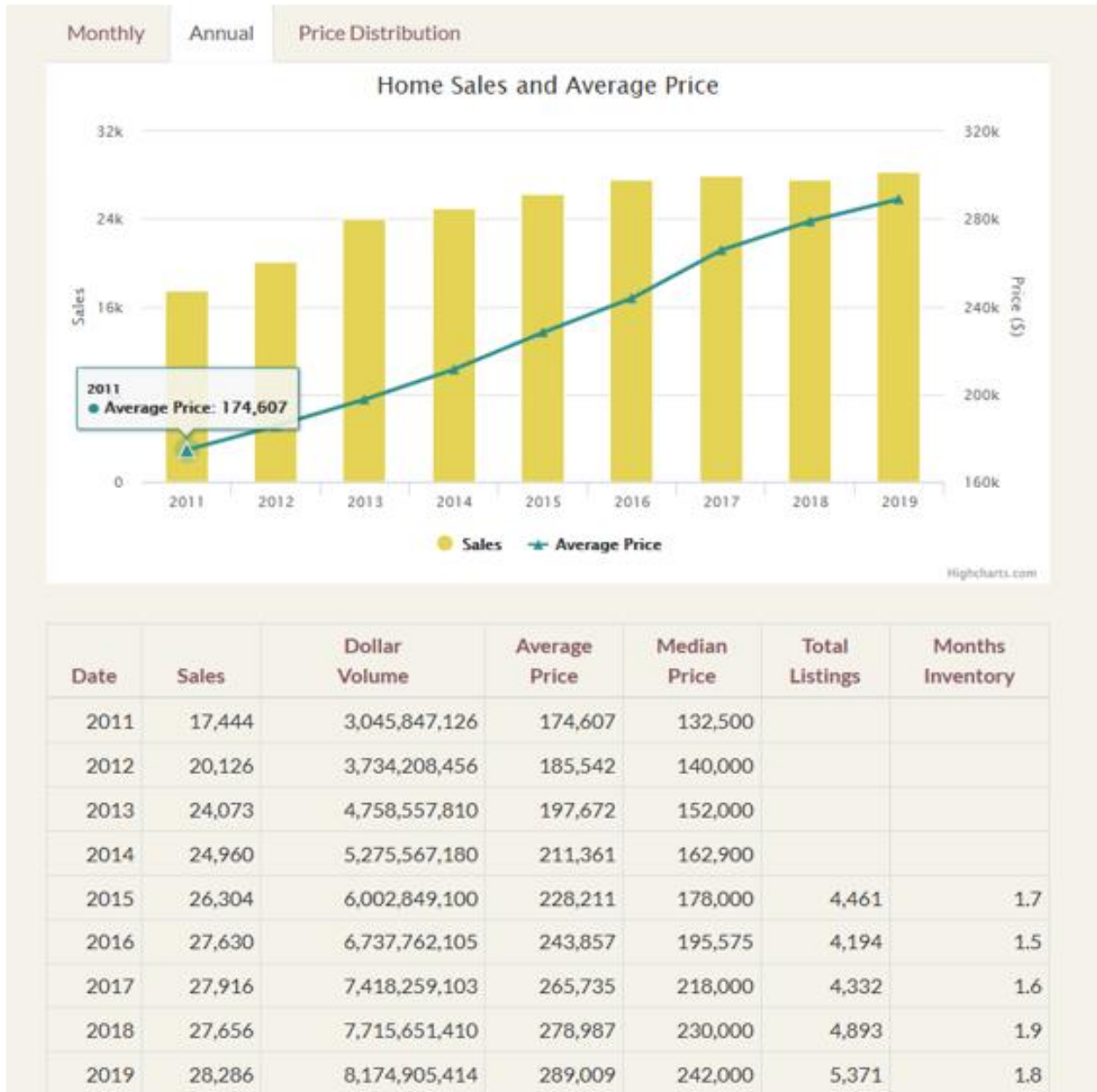
Dallas County



Harris County



Tarrant County



Travis County





Texas Association of Appraisal Districts

7700 Chevy Chase Drive, Building One, Suite 425 Austin, Texas 78752-1558 512/467-0402 FAX: 512/452-0427

TEXAS ASSOCIATION OF APPRAISAL DISTRICTS Legislative Priorities for the 87th Legislative Session

The TAAD Legislative Committee is committed to working with our members and the members of the Legislature for the betterment of the property tax appraisal process across the State of Texas. Below is a short list of the issues the committee has identified as being important to all CADs and to the appraisal process in general. These are the specific items on which TAAD will actively pursue legislative changes during the 87th session.

Senate Bill 2 Transparency Implementation – SB2 of the 86th Legislature made great progress in transparency by creating the property tax database and ultimately removing the estimate of taxes from the 25.19 appraisal notice. TAAD will work with the 87th Legislature to improve the transparency portion of SB2 by looking for alternative means of notifying the public of the property tax database outside of the costly additional August 7th notice that is currently required. Recommendations will be made to improve the timing of the notifications to allow the greatest impact of the database for those property owners who visit the website. An effort will be made to standardize the naming convention of the website and have one centralized location to serve as a “landing page” where property owners will find links to each individual county websites. TAAD’s goal is to ensure the successful onboarding of the property tax database in the most effective and efficient manner.

Continuation of Alternatives to In-Person ARB hearings – ARB’s were faced with many logistical challenges in 2020 due to COVID-19 safety concerns. ARB’s across the state adjusted their hearing processes to include remote hearings via videoconferencing or telephone conferencing. The Dallas ARB implemented a single member ARB panel to allow a property owner who agreed to this process to have a hearing before one member of the ARB. TAAD feels these practices were extremely beneficial in providing a timely appraisal roll and will seek legislation to allow these practices to continue outside of a disaster declaration with owner/agent consent. We will also ask the legislature to pass legislation allowing for mandatory remote hearings in the event of a disaster.

Employment Status of ARB Members – There has been an increase of ARB members filing for unemployment status during the “off-season” and a recent case at the Texas Supreme Court ruled that ARB members are indeed employees of the appraisal district. TAAD will work on legislation that will clarify that the ARB is an independent board and not employed by the appraisal district.

Oppose Legislation that Politicizes the Appraisal Process - Many legislators have made it part of their campaign to introduce legislation to make chief appraisers, board of directors, or appraisal review board members elected positions. TAAD will oppose any legislation that has the potential of interjecting politics into the appraisal process and will work to educate members of the legislature on the negative effects this would cause.

The TAAD Legislative Committee will monitor all property tax related bills during the session and focus efforts not only on the items on this list, but will also work with other stakeholders to ensure any new legislation filed is in the best interest of fairness in the property tax system, specifically the appraisal of property.

Adopted November 2020

Agenda Item 6(a): Report by Taxpayer Liaison Officer

Taxpayer Liaison Officer Monthly Report To TAD Board of Directors

January 2021

Category	Year 2020	January 2021	February 2021	March 2021
HS Exemption	15			
Over 65 Exemption	4			
Disabled Vet Exemption	1			
Statement Copies	5			
Ownership	17	1		
Value Statement or Value Increase				
Password/PIN	6			
BPP Rendition	1			
Taxes	13	2		
How to Protest	9			
ARB Hearings	6			
Status of Protest	1			
Tax Code	2			
Vehicle Inventory Tax	1			
Totals	81	3		

Prepared by:

Shirley Jacobson

Taxpayer Liaison Officer

February 3, 2021

Agenda Item 6(b): Report by ARB Chairman

Agenda Item 6(a):

Report by Chief Appraiser



Government Finance Officers Association
203 North LaSalle Street, Suite 2700
Chicago, Illinois 60601-1210
312.977.9700 fax: 312.977.4806

2/3/2021

Jeff Law
Executive Director / Chief Appraiser
Tarrant Appraisal District, Texas

Dear Mr. Law:

We are pleased to notify you that your comprehensive annual financial report for the fiscal year ended December 31, 2019 qualifies for GFOA's Certificate of Achievement for Excellence in Financial Reporting. The Certificate of Achievement is the highest form of recognition in governmental accounting and financial reporting, and its attainment represents a significant accomplishment by a government and its management.

When a Certificate of Achievement is awarded to a government, an Award of Financial Reporting Achievement (AFRA) is also presented to the individual(s) or department designated by the government as primarily responsible for its having earned the Certificate. This award has been sent to the submitter as designated on the application.

We hope that you will arrange for a formal presentation of the Certificate and Award of Financial Reporting Achievement, and give appropriate publicity to this notable achievement. A sample news release is included to assist with this effort.

We hope that your example will encourage other government officials in their efforts to achieve and maintain an appropriate standard of excellence in financial reporting.

Sincerely,

A handwritten signature in black ink that reads "Michele Mark Levine". The signature is written in a cursive, flowing style.

Michele Mark Levine
Director, Technical Services



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

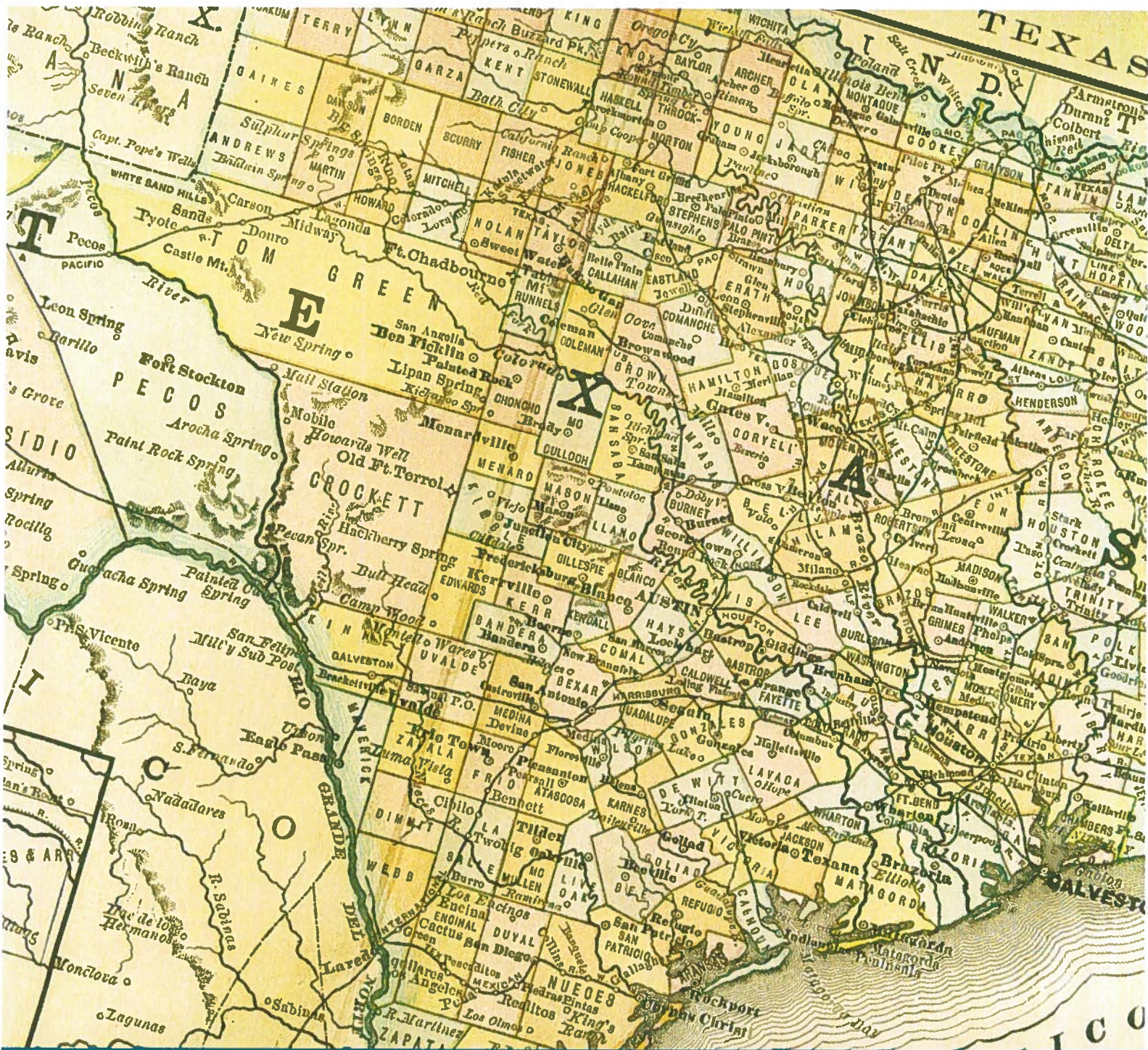
**Tarrant Appraisal District
Texas**

For its Comprehensive Annual
Financial Report
For the Fiscal Year Ended

December 31, 2019

Christopher P. Morill

Executive Director/CEO



METHODS AND ASSISTANCE PROGRAM 2020 REPORT

Tarrant Appraisal District



Glenn Hegar Texas Comptroller of Public Accounts

Glenn Hegar
Texas Comptroller of Public Accounts
2020-21 Final Methods and Assistance Program
Review

Tarrant 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	18	18	100
Taxpayer Assistance	18	18	100
Operating Procedures	21	21	100
Appraisal Standards, Procedures and Methodology	27	27	100

Glenn Hegar
Texas Comptroller of Public Accounts
2020-21 Final Methods and Assistance Program Tier 1 Review

Tarrant 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. Does the appraisal district board of directors regularly evaluate the chief appraiser?	Yes	No Recommendation
2. Has the chief appraiser completed the Chief Appraiser Institute prescribed by Section 1151.164 Occupations Code as required by Tax Code Section 6.05(c)?	Yes	No Recommendation
3. Has the board of directors and appraisal review board completed Open Meetings training pursuant to Government Code Section 551.005?	Yes	No Recommendation
4. Does the appraisal district have a professional development program as discussed in IAAO's <i>Standard on Professional Development</i> ?	Yes	No Recommendation
5. Do the current appraisal district board of director members meet the criteria listed in Tax Code Section 6.03(a), 6.035(a)(2) and 6.035(a-1)?	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 before October 1st of the most recent odd-numbered year as described in Tax Code Section 6.03(e) or if the appraisal district falls under 6.031, have they received nominating resolutions by December 31st?	Yes	No Recommendation
7. Before October 30, did the chief appraiser prepare a ballot, listing the candidates whose names were timely submitted and deliver a copy to each taxing unit that is entitled to vote in accordance with Tax Code Section 6.03(j)?	Yes	No Recommendation

Governance Review Question	Answer	Recommendation
8. Did the appraisal district receive nominating resolutions before December 15 th and did the chief appraiser submit the results to the governing body of each taxing unit entitled to vote and the candidates before December 31st as required by Tax Code Sections 6.03(k)?	Yes	No Recommendation
9. Did the board of directors meet at least quarterly and with a quorum present at every meeting in the previous year as required by Tax Code Section 6.04(b)?	Yes	No Recommendation
10. 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
11. Did the appraisal district board of directors provide notice of and host a public hearing for the 2019-2020 reappraisal plan by September 15, 2018 or the 2021-22 reappraisal plan by September 15, 2020 pursuant to Tax Code Section 6.05(i)?	Yes	No Recommendation
12. 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
13. 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
14. Did the appraisal district board of directors provide notice of and host a public hearing for the most recent budget and approve a budget before September 15 according to the requirements of Tax Code Section 6.06(b)?	Yes	No Recommendation
15. 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
16. Did the appraisal district deliver a copy of the most recent financial audit report to each taxing unit eligible to vote on the appointment of district directors as described in Tax Code Section 6.063(b)?	Yes	No Recommendation

Governance Review Question	Answer	Recommendation
17. Are allocation statements sent to each taxing unit as described in Tax Code Section 6.06(e)?	Yes	No Recommendation
18. Does the appraisal district have updated board of director policies that include a written plan that describes how a person who does not speak English or has a physical, mental, or developmental disability may be provided reasonable access to the board as described in Tax Code Section 6.04(e)?	Yes	No Recommendation

TAXPAYER ASSISTANCE

Taxpayer Assistance Review	Answer	Recommendation
19. Is the information on the appraisal district's website up-to-date?	Yes	No Recommendation
20. Does the appraisal district maintain contact with the public by providing written publications and annual reports as described in IAAO's <i>Standard on Public Relations</i> ?	Yes	No Recommendation
21. 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 2265.001?	Yes	No Recommendation
22. 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
23. Did the appraisal district publish the notice of protest and appeal procedures as required by Tax Code Section 41.70?	Yes	No Recommendation
24. Does the appraisal district offer training to employees for customer service/public relations as described in IAAO's <i>Standard on Public Relations</i> ?	Yes	No Recommendation

Taxpayer Assistance Review Question	Answer	Recommendation
25. 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
26. Does the appraisal district have a process for updating or maintaining homestead exemptions?	Yes	No Recommendation
27. Does the homestead exemption form used by the appraisal district comply with Comptroller Rule 9.415?	Yes	No Recommendation
28. 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
29. Did the appraisal district follow the procedure described in Tax Code Section 11.43(q) when cancelling homestead exemptions for individuals who are 65 years of age or older?	Yes	No Recommendation
30. Did the chief appraiser deliver notices of denial of applications for open-space land designation that include a brief explanation of the procedures for protesting the denials and full explanations of the reasons for the denials in the current or prior year, as required by Tax Code Section 23.57(d)?	Yes	No Recommendation
31. Did the chief appraiser deliver appropriate exemption application forms in the current year to persons who in the preceding year were allowed exemptions requiring annual applications, as required by Tax Code Section 11.44(a)?	Yes	No Recommendation
32. Does the appraisal district comply with the requirements for granting solar and wind power energy devices exemptions under Tax Code Section 11.27?	Yes	No Recommendation
33. Does the appraisal district maintain documentation for deferrals as required by Tax Code Section 33.06(b)?	Yes	No Recommendation
34. Does the appraisal district comply with the requirements for granting charitable organization exemptions under Tax Code Section 11.18?	Yes	No Recommendation

Taxpayer Assistance Review Question	Answer	Recommendation
35. Does the appraisal district maintain the required information stated in Tax Code Section 11.432 for manufactured homes to qualify as a residence homestead?	Yes	No Recommendation
36. For properties that submitted a rendition penalty waiver request that was denied, did the chief appraiser deliver by first class mail written notice of the denial of the rendition penalty waiver request to the property owner as described in Tax Code Section 22.30 (a-1)?	Yes	No Recommendation

OPERATING PROCEDURES

Operating Procedures Review Question	Answer	Recommendation
37. Does the chief appraiser ensure all appraisal staff completes all requirements for becoming a Registered Professional Appraiser by the Texas Department of Licensing and Regulation?	Yes	No Recommendation
38. Is the appraisal district in compliance with Tax Code Section 6.054, restriction on employment by appraisal district?	Yes	No Recommendation
39. Does the appraisal district have comprehensive and workable written procedures concerning disaster recovery and mitigation?	Yes	No Recommendation
40. Did the appraisal district timely submit the Comptroller's most recent appraisal district operations survey?	Yes	No Recommendation
41. 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
42. Does the appraisal district receive and process arbitration requests as described in Tax Code Section 41A.05 and Comptroller Rule 9.4254?	Yes	No Recommendation

Operating Procedures Review Question	Answer	Recommendation
43. Did the appraisal district correct the appraisal roll and other appropriate records as necessary to reflect the final determination of the appeal and certify the change to the assessor for each affected taxing unit no later than the 45 th day after the date an appeal is finally determined as required by Tax Code Section 42.41(a)(1) and 42.41(a)(2)?	Yes	No Recommendation
44. 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
45. 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
46. 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
47. For changes made to the appraisal roll under Tax Code Section 25.25, are the changes coded by the appropriate subsection that authorizes the change?	Yes	No Recommendation
48. 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
49. Are 25.25 (c) changes to the appraisal roll permissible changes in accordance with Tax Code Section 25.25(c)?	Yes	No Recommendation

Operating Procedures Review Question	Answer	Recommendation
50. 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
51. 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
52. Does the appraisal district provide evidence during the appeals process?	Yes	No Recommendation
53. Are agent authorization forms on file and complete in accordance with Tax Code Section 1.111(b)?	Yes	No Recommendation
54. Did the appraisal district submit completed forms and required documentation for designated re-investment zones and abatement agreements before July 1st of the year following the year in which the zone is designated or the agreement is executed as required by Tax Code Section 312.005(a)?	Yes	No Recommendation
55. Is the appraisal district compliant with Tax Code Section 11.13(g) as it relates to FMFC exemptions?	N/A	No Recommendation
56. Are properties correctly categorized according to PTAD classification guidelines?	Yes	No Recommendation
57. Do the appraisal records include the required descriptive information for manufactured homes as stated in Tax Code Section 25.03?	Yes	No Recommendation
58. Did the appraisal district submit the two most recent electronic property transaction submissions to the Comptroller timely?	Yes	No Recommendation
59. Did the appraisal district submit the two most recent electronic appraisal rolls to the Comptroller timely?	Yes	No Recommendation

APPRAISAL STANDARDS, PROCEDURES AND METHODOLOGY

Appraisal Standards, Procedures and Methodology Review Question	Answer	Recommendation
60. Have the physical 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
61. Did the appraisal district complete and produce written mass appraisal reports in the previous two years as required by USPAP Standard 6?	Yes	No Recommendation
62. Do the appraisal district's contracts contain the items described in IAAO's <i>Standard on Contracting for Assessment Services</i> ?	Yes	No Recommendation
63. Does the appraisal district gather available real estate transfer documents and use available third-party sources in gathering sales information, according to IAAO's <i>Standard on Verification and Adjustment of Sales</i> , Sections 3.1 through 3.4?	Yes	No Recommendation
64. Do sold and unsold "like" properties within the same market area have similar noticed values?	Yes	No Recommendation
65. Does the appraisal district run ratio studies by market area and neighborhood, property class, or stratum?	Yes	No Recommendation
66. 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
67. 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
68. 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

Appraisal Standards, Procedures and Methodology Review Question	Answer	Recommendation
69. Does the appraisal district follow its written procedures for inspecting new personal property accounts in the 12 months after they are created, as discussed in IAAO's <i>Standard on Valuation of Personal Property</i> ?	Yes	No Recommendation
70. 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
71. Has the chief appraiser established procedures for the equitable and uniform appraisal of residential inventory for taxation as required by Tax Code Section 23.12?	Yes	No Recommendation
72. Does the appraisal district comply with appraisal requirements for heavy equipment inventory (Tax Code Section 23.1241)?	Yes	No Recommendation
73. Does the appraisal district comply with appraisal requirements for motor vehicle inventory (Tax Code Section 23.121)?	Yes	No Recommendation
74. Does the appraisal district gather income and expense data and calculate values using the income approach for multi-family properties?	Yes	No Recommendation
75. Does the appraisal district gather income and expense data and calculate values using the income approach for office properties?	Yes	No Recommendation
76. Does the appraisal district gather income and expense data and calculate values using the income approach for retail properties?	Yes	No Recommendation
77. Does the appraisal district gather income and expense data and calculate values using the income approach for warehouse properties/mini storages?	Yes	No Recommendation
78. Are exempt and nonexempt multi-family low income properties appraised in accordance with Section 23.215 and 11.1825(q) of the Property Tax Code?	Yes	No Recommendation

Appraisal Standards, Procedures and Methodology Review Question	Answer	Recommendation
79. Does the appraisal district post exempt low-income capitalization rates on their website by January 31st and is the capitalization rate that is posted the one that is used on exempt multi-family low income housing as described in Tax Code Section 11.1825(r)?	Yes	No Recommendation
80. Are net-to-land calculations for agricultural use land designated as dry and irrigated cropland reproducible from the appraisal district's records and is the appraisal district following their dry and/or irrigated cropland schedule?	Yes	No Recommendation
81. Are net-to-land calculations for agricultural use land designated as native pasture reproducible from the appraisal district's appraisal records and is the appraisal district following their native pasture schedule?	Yes	No Recommendation
82. Does the appraisal district perform inspections of properties as a result of receiving wildlife management use appraisal applications?	Yes	No Recommendation
83. Does the appraisal district perform inspections of properties as a result of receiving agricultural use appraisal applications?	Yes	No Recommendation
84. For properties that have been granted agricultural use appraisal, are completed applications and required documentation on file?	Yes	No Recommendation
85. Is the appraisal district following their current guidelines for degree of intensity standards when granting special valuation appraisal for agricultural and/or timberland use?	Yes	No Recommendation
86. Has the appraisal district updated and implemented timber guidelines to include the qualification of productivity appraisal under Tax Code Sections 23.72(b) and 23.9802(d)?	N/A	No Recommendation
87. Does the appraisal district make an entry on the appraisal records when agricultural applications are received after April 30 and deliver written notice of imposition of the penalty as described in Tax Code Section 23.431?	Yes	No Recommendation