

CAMERON APPRAISAL DISTRICT

BOARD OF DIRECTORS'

Procedures and Policy

VI.0

(Revised 6/05)

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APPRAISAL DISTRICT BOARD OF DIRECTORS

GENERAL STATEMENT OF FUNCTIONS:

As a Board of Director of an appraisal district, the directors have several primary responsibilities. They are as follows:

1. To establish the appraisal district's appraisal office.
2. To employ a Chief Appraiser.
 - A. Review of performance will be held by full Board in April.
 - B. The Board will receive reports from any established Review Committees prior to performance review.
3. To adopt the appraisal district's annual operating budget.
4. To contract for necessary services as recommended for approval by the Chief Appraiser for various contracts and services including but not limited to legal counsel, service contracts, depository bids, insurance and other services.
5. To employ a Taxpayer Liaison Officer.
6. To appoint the Appraisal Review Board.
7. Make general policy on the operations of the CAD.
 - A. Announce Chairperson procedures for current year in February as authorized by Roberts Rules of Order.
 - B. Committees are to bring their recommendations to the Board along with reasons and options,
 - C. The Board requests that contracts for necessary services be presented to the full Board 60 days prior to implementation or expiration date of current contract in order that a second Board meeting might be requested. In the event that this is not possible written record should be presented as to why,
8. To provide for Public Access.

CAD BOARD OF DIRECTORS' MEETINGS

The Board of Directors must meet at least four (4) times each year, but may hold more meetings as they become necessary. Since the CAD is large and serve over 30 entities, a monthly meeting is necessary to keep the directors informed and to conduct business that requires Board action.

The Board shall conduct its meetings in accordance to Robert's Rule of Order, Open Meetings Act, Texas Property Tax Code, and local CAD Board Rules adopted herein.

The Board shall meet every third Monday of the month at 5:45 pm unless otherwise called by the Chairperson and/or the majority vote by directors to change the date and time. The Chairperson shall prepare the agenda with the help of the Chief Appraiser. Other board members may add items to the agenda by notifying the Chairperson of the subject matter at least ten (10) days in advance of the regular meeting date.

Special meetings may be called by either the Chairperson or two (2) directors as deemed necessary to properly conduct appraisal district business.

PROCEDURES FOR CAD INDIVIDUAL BOARD MEMBERS

1. To receive information from the public about CAD activities and when necessary bring corrective issues to the full Board.
2. To fully participate in full Board activities and responsibilities.
3. To respect approved protocol for Board member communications with press, Chief Appraiser, and Attorney.
4. Will encourage any staff member recommendations/complaints be made to Chief Appraiser, or to the full Board.

OUT OF DISTRICT TRAVEL FOR BOARD MEMBERS

When Board members are required to travel out-of-district for appraisal district business, each director traveling by automobile shall be paid at the Internal Revenue Service allowable rate. Origination point for the calculation of mileage shall be from the director's hometown.

CHAIRPERSON POLICY

The Board Policy and Procedures and Robert's Rules of Order seem to allow some discretion to the Board Chairperson.

1. PUBLIC ACCESS

The district is a strong believer in public transactions being "open, inclusive, and transparent", in addition to the short formal statements allowed during the Public Access section, The chairperson will welcome brief constructive comments from the public during the discussion and action items of the regular Board agenda. Members of the public would need to identify themselves for the record. The chairperson retains the right to limit comment once a certain point has been made.

2. The Chairperson may appoint professional representatives to committees to act in an advisory (non-voting) capacity (for example, a medical service provider and non-bidding insurance professional to the budget committee).

3. Public hearings should be held at a meeting prior to action on an issue when public hearing is mandated.

4. Establish Chairperson Communication Protocol

With Chief Appraiser:

The Chief Appraiser has authority to run the business of the District and will provide information for ratification at the full Board meeting. The Chief Appraiser as a courtesy will keep the Board Chair apprized of issues.

With Executive Committee:

Chairperson, Vice Chairperson, Secretary

With Board Attorney:

The Board Chair will represent the Board by seeking direction and advice from the Board Attorney about items such as Chief Appraiser's employment. Board members are to speak to the Chairperson before calling the Board Attorney in order to make sure that issues have not been previously covered and duplicate calls are not being made to the Board Attorney.

With other Board members:

The Chairperson will make a good faith effort to update all Board members on issues the Chair deems critical and will receive requests for information from other Board members 24 hours a day!

With the Press:

The Chairperson requests that all questions from the press relating to Board action or agenda items be referred to the Chairperson. Any items relating to Executive Session issues or personnel issues are not able to receive comment.

6. Appoint Board member to act as a Sergeant at Arms to remind Chair if Policies and Procedures are being followed.

PUBLIC ACCESS

In an attempt to improve communications between the CAD and the public, the CAD directors shall have on every agenda for a regular meeting an item entitled Public Access. The Public Access will also be posted with the agenda in Spanish to better serve the large number of Spanish speaking property owners.

Those persons interested in speaking to the Board during the Public Access portion of the agenda will be asked to sign in before the meeting begins and to state the subject matter. Individual comment will be limited to five (5) minutes with the total public comment period limited to thirty (30) minutes.

PUBLIC ACCESS FOR DISABLED PERSONS

The Board of Directors understands that disabled persons must have equal access. To accomplish this, the Board will provide an interpreter or a sign language professional when the need arises. The Board must have at least two (2) days notice in writing to make arrangements with the Valley Association for the Independent Living.

The CAD does maintain a handicap parking area, ground floor meeting room, doors with no barriers, and restrooms equipped for the disabled.

PROCEDURES FOR HANDLING COMPLAINTS

The CAD policy is to have fair, open and efficient procedures for handling appraisal district business. The following is a step by step guide for the residents and CAD directors to follow in the event a complaint should arise:

1. Prepare your complaint in writing and deliver it to the Chief Appraiser or Liaison Officer for consideration.
2. If the matter is not resolved satisfactorily, then deliver the written complaint to the Chairperson of the CAD Board of Directors. However, if the complaint issue is one that is under the jurisdiction of the Appraisal Review Board, the resident will be directed to exhaust his/her administrative remedies available in the Texas Property Tax Code. If appropriate, the Chairperson may include the item on the next regular meeting agenda for an attempt to resolve the problem and/or complaint. Complaints against CAD personnel will be heard in Executive Session unless the CAD employee requests that it be held in Open Session.
 - A. Complaints about property values and statistics should first go to the District where paperwork should be documented to retain full rights of taxpayer, or to if necessary, the Chief Appraiser or Liaison Officer. They will then be directed to the Appraisal Review Board.
 - B. Complaints about Board procedures and policies, CAD errors and omissions, late notices, CAD procedures and policies, or other issues under Board authority should be directed to the Board.
3. The Chairperson must notify all parties involved of the date, time, and place of the regular Board meeting. The Chairperson will also inform the complaining party of the status of such complaint on a quarterly basis until the matter has come to a final disposition by the CAD Board of Directors.
4. The Chair may at his/her discretion appoint the Liaison Officer to fulfill the responsibilities listed above in regards to communicating with a complaining party.

ADOPTION OF ANNUAL OPERATING BUDGET

By June 15, Board will receive recommended budget for next fiscal year. Must be finally approved by September 15. Fiscal year January 1 - December 31.

A. April	Request each Board member to state any special funding for the next year.
B. April	Give direction to Chief Appraiser from Board priority statements.
C. June	Receive recommendations for proposed budget from Chief Appraiser.
D. June	Appoint/instruct budget committee to review and recommend budget and/or changes for next year's budget.
E. July	Receive budget committee report and proposed budget.
F. August	Public hearings as required by law.
G. September 15	Budget Approval

The Board of Directors must hold a public hearing to consider the budget. This hearing gives taxing units and the public an opportunity to observe and comment on how the funds are being spent. The law does not require the Board to hold the hearing on a specific date, but the budget must be finally approved before September 15.

A total of 5 votes in favor of a motion to adopt or amend the budget is required. Any attempt to adopt or amend the budget with less than a majority of the 9 member board voting in favor of the motion will be considered to be in violation of this policy and such vote will be deemed to fail to carry.

If the CAD Board determines the need to change the budget allocation method prescribed by the Texas Property Tax Code, the matter can only be voted on if the entire CAD Board membership is present at a duly posted meeting.

SELECTING A CHIEF APPRAISER

One of the Board's most important function is that of selecting a Chief Appraiser. The Chief Appraiser is the Appraisal Office Chief Administrative Officer created by the Texas Property Tax Code.

Appointed by the Board of Directors, the Chief Appraiser serves at the pleasure of the Board and is directly accountable to the directors of the CAD. All other personnel are employed by and accountable to the Chief Appraiser.

The CAD Board of Directors will set up qualifications of the Chief Appraiser in addition to those set out in the Property Tax Code.

A total of 5 votes in favor of a motion to select or dismiss the Chief Appraiser is required. Any attempt to select or dismiss a Chief Appraiser with less than a majority of the 9 member board voting in favor of the motion will be deemed to fail to carry.

The Board of Directors shall annually evaluate the Chief Appraiser's performance in April or at such additional times as may be deemed necessary by the Board. The evaluation shall be done in writing and will be placed in the Chief Appraiser's file permanently.

CHIEF APPRAISER'S DUTIES, RESPONSIBILITIES AND QUALIFICATIONS

The Chief Appraiser has statutory and administrative responsibilities. His/her primary statutory duty is to discover, list, review and appraise all taxable tangible property within the boundaries of the CAD using generally accepted appraisal techniques. Specific duties of the Chief Appraiser or his delegates are as follows:

1. To appraise all taxable property at 100% market value.
2. To determine the eligibility of exemption applications.
3. To determine eligibility for productivity valuation and establish both market and productivity value on qualified property.
4. To perform an analysis of market conditions annually.
5. To create appraisal records such as tax maps, appraisal cards, property identification systems, forms, and other items necessary to record data.
6. To create and implement procedures for equitable and uniform taxation of inventory.
7. To notify property owners with a long or short notice of appraised value when required by the Property Tax Code.
8. To determine whether property qualified for productivity valuation has undergone a change of use and notify the owner of such determination.
9. To make the appraisal roll available to the public as well as to all the local, state, and federal governments
10. To submit completed appraisal records to the Appraisal Review Board.
11. To testify before the ARB on proposed values and other actions of the Chief Appraiser.
12. To provide supplemental records to the ARB and to the taxing units which are affected.
13. To make corrections to the appraisal roll as ordered by the ARB members.
14. To certify an appraisal roll to each taxing unit's Tax Assessor/Collector.
15. To implement and administer the Property Tax Code and other related Texas Civil Statutes as required by law.

16. To effectively and efficiently manage the day to day business of the District.
17. To act as a liaison between the Board of Directors and district employees.
18. To cultivate employee morale.
19. To set an example by word and deed to be followed by employees of the District.
20. To treat all members of the public with respect and to require district employees to act likewise.
21. To maintain harmony with the taxing entities by listening to their needs, addressing those needs as promptly and efficiently as possible, and by communicating those needs to the Board of Directors so that the Board may assist the Chief Appraiser in meeting those needs.
22. To set a model of professionalism and fairness by conduct and speech and require all district employees to perform likewise.
23. To correspond in writing to the Chairperson, any Board member, or any taxing entity where necessary and provide a copy to all members of the Board of Directors.

BOARD OF DIRECTORS PROCEDURES AND POLICY AMENDMENT CONCERNING GENERAL STATEMENT OF FUNCTIONS.

GENERAL STATEMENT OF FUNCTIONS:

6. To appoint the Appraisal Review Board

A. Grounds for removal from the Appraisal Review Board are as follows:

1. A violation of Texas Property Tax Code, Section 6.412 or 6.413,; or
2. Members not retaining an 80% attendance record during the hearing period of June 1 through certification of each year.

Procedures for processing exemption applications

The procedures below are an outline to be followed on application coming in over the counter or through the mail. These are general procedures and they are subject to change depending on Legislation, Software, Chief Appraiser's diligence.

1. **Bring up the account!!! Verify owner's name, address, legal description, etc.**
2. Check if applicant qualifies for the exemptions.
 - a. Did they own & occupy this property on January 1?
 - b. Is there more than one owner?
 - c. Is it the applicant's principal residence?
 - d. Do they claim exemptions on any other property, in any other state?
 - e. Is the property one improvement and one land site? If not, question which improvement do they live in? What is the other improvement used for?
 - f. Do they qualify for a late application for the previous tax year?
 - g. Do they qualify for a tax ceiling transfer from another account?
3. Go over the application and ask the questions on the application or let them read & answer questions.
4. **All Residential exemption applications require a copy of their Drivers License. A Texas Id or Voters registration may be accepted if applicant is a non licensed owner.** This is required for **all owners** on the account. Take the current information that they provide. Any other documents that may prove primary residence will be determined by the department manager or chief appraiser only.
5. Per section 11.41 if a person qualifies for an exemption, but is not the sole owner, he is only entitled to the % of exemption of the % of ownership.
6. Some applications require additional documentation to be attached for verification of qualifications.
Ie. Disabled Veteran- verification from the VA of the % of disability that has been determined.
This exemption has a January 1 qualification date.
7. Disabled Persons- verification from SS or physician of the date of disability.
8. Over 65 & Disabled Persons exemptions are immediate exemption, the owner does not have the January 1 qualification date. They are eligible for the tax year they became disabled or turn over 65. These exemptions also freeze the taxes for some of the taxing entities including the School tax.

Over 65 & Disability exemptions freeze at the school & some other taxing districts too. If the taxpayer qualifies for these exemptions for the prior year, PACS does not add the freeze in the freeze table. You must load these freezes annually from the entity tax summary from the qualifying year. If the qualifying year is the current year, a freeze calculation process will take care of loading the freeze information.

Sec. 11.13. Residence Homestead

(a) A family or single adult is entitled to an exemption from taxation for the county purposes authorized in Article VIII, Section 1-a, of the Texas Constitution of \$3,000 of the assessed value of his residence homestead.

(b) An adult is entitled to exemption from taxation by a school district of \$15,000 of the appraised value of the adult's residence homestead, except that \$10,000 of the exemption does not apply to an entity operating under former Chapter 17, 18, 25, 26, 27, or 28, Education Code, as those chapters existed on May 1, 1995, as permitted by Section 11.301, Education Code.

(c) In addition to the exemption provided by Subsection (b) of this section, an adult who is disabled or is 65 or older is entitled to an exemption from taxation by a school district of \$10,000 of the appraised value of his residence homestead.

(d) In addition to the exemptions provided by Subsections (b) and (c) of this section, an individual who is disabled or is 65 or older is entitled to an exemption from taxation by a taxing unit of a portion (the amount of which is fixed as provided by Subsection (e) of this section) of the appraised value of his residence homestead if the exemption is adopted either:

(1) by the governing body of the taxing unit; or

(2) by a favorable vote of a majority of the qualified voters of the taxing unit at an election called by the governing body of a taxing unit, and the governing body shall call the election on the petition of at least 20 percent of the number of qualified voters who voted in the preceding election of the taxing unit.

(e) The amount of an exemption adopted as provided by Subsection (d) of this section is \$3,000 of the appraised value of the residence homestead unless a larger amount is specified by:

(1) the governing body authorizing the exemption if the exemption is authorized as provided by Subdivision (1) of Subsection (d) of this section; or

(2) the petition for the election if the exemption is authorized as provided by Subdivision (2) of Subsection (d) of this section.

(f) Once authorized, an exemption adopted as provided by Subsection (d) of this section may be repealed or decreased or increased in amount by the governing body of the taxing unit or by the procedure authorized by Subdivision (2) of Subsection (d) of this section. In the case of a decrease, the amount of the exemption may not be reduced to less than \$3,000 of the market value.

(g) If the residence homestead exemption provided by Subsection (d) of this section is adopted by a county that levies a tax for the county purposes authorized by Article VIII, Section 1 a, of the Texas Constitution, the residence homestead exemptions provided by Subsections (a) and (d) of this section may not be aggregated for the county tax purposes. An individual who is eligible for both exemptions is entitled to take only the exemption authorized as provided by Subsection (d) of this section for purposes of that county tax.

(h) Joint, community, or successive owners may not each receive the same exemption provided by or pursuant to this section for the same residence homestead in the same year. An eligible disabled person who is 65 or older may not receive both a disabled and an elderly residence homestead exemption but may choose either. A person may not receive an exemption under this section for more than one residence homestead in the same year.

(i) The assessor and collector for a taxing unit may disregard the exemptions authorized by Subsection (b), (c), (d), or (n) of this section and assess and collect a tax pledged for payment of debt without deducting the amount of the exemption if:

(1) prior to adoption of the exemption, the unit pledged the taxes for the payment of a debt; and

(2) granting the exemption would impair the obligation of the contract creating the debt.

(j) For purposes of this section:

(1) "Residence homestead" means a structure (including a mobile home) or a separately secured and occupied portion of a structure (together with the land, not to exceed 20 acres, and improvements used in the residential occupancy of the structure, if the structure and the land and improvements have identical ownership) that:

(A) is owned by one or more individuals, either directly or through a beneficial interest in a qualifying trust;

(B) is designed or adapted for human residence;

(C) is used as a residence; and

(D) is occupied as his principal residence by an owner or, for property owned through a beneficial interest in a qualifying trust, by a trustor of the trust who qualifies for the exemption.

(2) "Trustor" means a person who transfers an interest in residential property to a qualifying trust, whether by deed or by will, or the person's spouse.

(3) "Qualifying trust" means a trust:

(A) in which the agreement, will, or court order creating the trust provides that the trustor of the trust or the beneficiary of the trust if created by court order has the right to use and occupy as the trustor's or beneficiary's principal residence residential property rent free and without charge except for taxes and other costs and expenses specified in the instrument or court order:

(i) for life;

(ii) for the lesser of life or a term of years; or

(iii) until the date the trust is revoked or terminated by an instrument or court order that describes the property with sufficient certainty to identify it and is recorded in the real property records of the county in which the property is located; and

(B) that acquires the property in an instrument of title or under a court order that:

(i) describes the property with sufficient certainty to identify it and the interest acquired;

(ii) is recorded in the real property records of the county in which the property is located; and

(iii) in the case of a trust that is not created by court order, is executed by the trustor or the personal representative of the trustor.

(k) A qualified residential structure does not lose its character as a residence homestead if a portion of the structure is rented to another or is used primarily for other purposes that are incompatible with the owner's residential use of the structure. However, the amount of any residence homestead exemption does not apply to the value of that portion of the structure that is used primarily for purposes that are incompatible with the owner's residential use.

(l) A qualified residential structure does not lose its character as a residence homestead when the owner who qualifies for the exemption temporarily stops occupying it as a principal residence if that owner does not establish a different principal residence and the absence is:

(1) for a period of less than two years and the owner intends to return and occupy the structure as the owner's principal residence; or

(2) caused by the owner's:

(A) military service outside of the United States as a member of the armed forces of the United States or of this state; or

(B) residency in a facility that provides services related to health, infirmity, or aging.

(m) In this section:

(1) "Disabled" means under a disability for purposes of payment of disability insurance benefits under Federal Old-Age, Survivors, and Disability Insurance.

(2) "School district" means a political subdivision organized to provide general elementary and secondary public education. "School district" does not include a junior college district or a political subdivision organized to provide special education services.

(n) In addition to any other exemptions provided by this section, an individual is entitled to an exemption from taxation by a taxing unit of a percentage of the appraised value of his residence homestead if the exemption is adopted by the governing body of the taxing unit before July 1 in the manner provided by law for official action by the body. If the percentage set by the taxing unit produces an exemption in a tax year of less than \$5,000 when applied to a particular residence homestead, the individual is entitled to an exemption of \$5,000 of the appraised value. The percentage adopted by the taxing unit may not exceed 20 percent.

(o) For purposes of this section, a residence homestead also may consist of an interest in real property created through ownership of stock in a corporation incorporated under the Cooperative Association Act (Article 1396 50.01, Vernon's Texas Civil Statutes) to provide dwelling places to its stockholders if:

(1) the interests of the stockholders of the corporation are appraised separately as provided by Section 23.19 of this code in the tax year to which the exemption applies;

(2) ownership of the stock entitles the owner to occupy a dwelling place owned by the corporation;

(3) the dwelling place is a structure or a separately secured and occupied portion of a structure; and

(4) the dwelling place is occupied as his principal residence by a stockholder who qualifies for the exemption.

(p) Exemption under this section for a homestead described by Subsection (o) of this section extends only to the dwelling place occupied as a residence homestead and to a portion of the total common area used in the residential occupancy that is equal to the percentage of the total amount of the stock issued by the corporation that is owned by the homestead claimant. The size of a residence homestead under Subsection (o) of this section, including any relevant portion of common area, may not exceed 20 acres.

(q) The surviving spouse of an individual who qualifies for an exemption under Subsection (d) for the residence homestead of a person 65 or older is entitled to an exemption for the same property from the same taxing unit in an amount equal to that of the exemption for which the deceased spouse qualified if:

(1) the deceased spouse died in a year in which the deceased spouse qualified for the exemption;

(2) the surviving spouse was 55 or older when the deceased spouse died; and

(3) the property was the residence homestead of the surviving spouse when the deceased spouse died and remains the residence homestead of the surviving spouse.

(r) An individual who receives an exemption under Subsection (d) is not entitled to an exemption under Subsection (q).

(s) Expired January 1, 1999.

CAMERON APPRAISAL DISTRICT

**INVESTMENT POLICY
AND
PROCEDURES**

**adopted June 12, 1996
amended April 15, 1998
adopted December 20, 2004**

CAMERON APPRAISAL DISTRICT

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CAMERON APPRAISAL DISTRICT

INVESTMENT POLICY AND PROCEDURE

1.0 INVESTMENT STRATEGY

All funds of Cameron Appraisal District that are invested, are invested by matching the maturity of investments with liabilities. Investments are made with the intention of holding to maturity, but with the ability to liquidate should funds be needed at any time. This strategy is achieved by utilizing our Depository Banks Money Market Accounts, Certificates of Deposit and short term Treasury Bills, all with a stated final maturity of one year or less. Texpool and Lone Star Investment Pools can also be a part of Cameron Appraisal District's Investment Policy.

2.0 INVESTMENT SCOPE

2.01 Legal Authority to Invest

TEXAS GOVERNMENT CODE ANN., sec. 2256.003 et seq. (Vernon 1995) as amended by House Bill 2799 (Sept. 97) authorizes the Cameron Appraisal District to invest Appraisal District funds.

2.02 Cameron Appraisal District Investment Portfolio Structure

This investment policy applies to all financial assets of all funds of Cameron Appraisal District at the present time and any funds to be created in the future and any other funds held in custody by the appraisal district, **unless it is in contravention of any depository contract between Cameron Appraisal District and any depository bank, and or expressly prohibited by law.**

2.03 Applicability of Policy

This policy governs the investment of all financial assets of all funds of Cameron Appraisal District and are managed in compliance with this policy and all applicable state and federal laws.

3.0 INVESTMENT OBJECTIVES AND PRIORITIES

3.01 General Statement

This policy serves to satisfy the statutory requirements of the TEXAS GOVERNMENT CODE, ANN., Title 10, Section 2256. Public Funds Investment Act as amended by House Bill 2799 (Sept. 97) to define and adopt a formal investment policy.

3.02 Safety of Principal

The primary objective of Cameron Appraisal District is to ensure the safety of principal in all funds and to avoid speculative investing.

3.03 Maintenance of Adequate Liquidity

The secondary objective of Cameron Appraisal District is to strive to maintain adequate liquidity, through scheduled maturity of investments, to cover the cash needs of the appraisal district consistent with the objectives of this policy.

3.04 Desired Diversification

It will be the policy of Cameron Appraisal District to diversity its portfolio to eliminate the risk of loss resulting from over concentration of liquid assets with a specific maturity, a specific insurer or a specific class of investments. Investments of the appraisal district shall always be selected that provide for stability of income and reasonable liquidity.

3.05 Rate of Return on Investments

It will be the objective of Cameron Appraisal District to earn the maximum rate of return allowed on its investments within the policies imposed by its safety and liquidity objectives and state and federal law governing investment of public funds.

3.06 Maturity

Portfolio maturities will be structured to achieve the highest return of interest consistent with liquidity requirements of the appraisal district's cash needs. No investment shall have a legal stated maturity of more than twelve (12) months.

3.07 Quality and Capability of Investment Officer

It is the appraisal district's policy to provide periodic training in investments for the finance director through courses and seminars offered by professional organizations and associations in order to insure the quality and capability of the appraisal district's Finance Director in making investment decisions in compliance with Sec. 2256.008 of the Public Funds Investment Act amended HB 2799 (Sept. 97).

4.0 INVESTMENT RESPONSIBILITY AND CONTROL

4.01 Delegation of Investment Authority

In accordance with Sec. 2256.005 of the Public Funds Investment Act, the Finance Director under the direction of the Cameron Appraisal District Budget and Audit Committee may invest appraisal district funds that are not immediately required to pay obligations of the Cameron Appraisal District. The Cameron Appraisal District Finance Director shall maintain procedures for the operation of the investment program, consistent with this investment policy.

4.02 Prudence and Ethical Standards

Cameron Appraisal District implements the "prudent person rule" when managing the portfolios within the applicable legal and policy constraints. The prudent person rule is

restated as follows:

"Investments must be made with the judgement and care, under prevailing circumstances, which persons of prudence, direction and intelligence would exercise in the management of their own affairs for investment, not for speculation, considering the probable safety of their capital as well as the probable income to be derived."

4.03 Liability of Investment Officer

In accordance with Sec. 113.005, Texas Local Government Code, the Cameron Appraisal District Finance Director is not responsible for any loss of the Cameron Appraisal District funds through the failure or negligence of a depository. This section does not release the Cameron Appraisal District Finance Director from responsibility for a loss resulting from the official misconduct or negligence of the Cameron Appraisal District Finance Director, including a misappropriation of the funds, or from responsibility for funds until a depository is selected and the funds are deposited.

4.04 Accounting and Audit Control

The Cameron Appraisal District Finance Director will establish liaison with the Cameron Appraisal District auditor in order to assist the auditor with their accounting and auditing controls.

4.05 It is the policy of the Cameron Appraisal District Board of Directors, at a minimum, to have an annual audit of all Cameron Appraisal District funds by an independent auditing firm. The Cameron Appraisal District Finance Director and the Cameron Appraisal District's investment procedures shall be subject to the annual and any special audits as required.

5.0 INVESTMENT REPORTING

In accordance with Texas Government Code, Title 10, Sec. 2256.023, the Cameron Appraisal District will report quarterly the portfolio statistics, listing the type and description of investment in detail, the broker/dealer used for purchase, the yield to maturity, the stated maturity date, and the previous and current market value, and fully accrued interest for the reporting period.

6.0 INVESTMENT INSTITUTIONS

6.01 Depository Bank

Fully collateralized Time Deposits, Certificates of Deposit, Money Market accounts and Interest Bearing Checking accounts shall be placed at the Appraisal District Depository Bank under a depository contract executed by Cameron Appraisal District Board of Directors and in compliance with V.C.T.A. Texas Local Government Code, Chapter 117.

6.02 Broker/Dealers

The Cameron Appraisal District shall invest appraisal district funds consistent with

federal and state law and the current Bank Depository Contract. Purchases shall be made with U.S. Government Securities Dealers appearing on the Primary Government Securities Dealers list and the Capital Market Division of the Depository Bank. Dealers must comply with Section 6.03 of this Investment Policy to be selected.

6.03 Approval of Broker/Dealer

The Cameron Appraisal District reviews the applications of the broker/dealer/financial institutions for compliance with this policy and recommends institution for approval. To be recommended for approval, a broker/dealer/financial institution must demonstrate possession of the following criteria:

- 6.031 Institutional investment experience,
- 6.032 Good references from public fund investment officers,
- 6.033 Adequate capitalization per the Capital Adequacy Guidelines for Government Securities Dealers,
- 6.034 An understanding of this Investment Policy,
- 6.035 Regulation by the Securities and Exchange Commission (SEC),
- 6.036 Membership in good standing in the National Association of Securities Dealers, Inc.,
- 6.037 and Valid Licensure from the State of Texas.

7.0 INVESTMENT INSTRUMENTS

The Cameron Appraisal District Finance Director shall use any or all of the following authorized investment instruments consistent with governing law and this policy:

7.01 Bank Investments

- 7.011 Fully collateralized Time Deposits,
- 7.012 Fully collateralized Certificates of Deposits,
- 7.013 Fully collateralized Money Market Accounts,
- 7.014 Fully collateralized Interest-Bearing Checking Accounts.

7.02 Direct Investments

- 7.021 United States Treasury Securities,
- 7.022 Excluded in the direct investments are derivative securities including but not limited to Collateralized Mortgage Obligations,
- 7.023 Lone Star Investment Pool,
- 7.024 Texpool.

8.0 INVESTMENT PROCEDURES

8.01 Confirmation of Trade

A confirmation of trade will be provided by the broker/dealer to the Cameron Appraisal District Investment Officer for every purchase of an investment security. This trade ticket and confirmation will become a part of the file that is maintained on every investment

security.

8.02 Delivery Versus Payment

It will be the policy of the Cameron Appraisal District that all Treasury, and Government Agencies securities shall be purchased using the "delivery vs. Payment" (DVP) method. By so doing, Cameron Appraisal District funds are not released until Cameron Appraisal District has received the securities purchased.

8.03 Safekeeping Institution

All purchased securities shall be held in safekeeping by Cameron Appraisal District, or a Cameron Appraisal District account in a third party financial institution, or with a Federal Reserve Bank.

All pledged securities by the Depository Bank shall be held in safekeeping by Cameron Appraisal District, or a Cameron Appraisal District account in a third party financial institution, or with a Federal Reserve Bank.

9.0 COLLATERAL AND SAFEKEEPING

9.01 Collateral or Insurance

The Cameron Appraisal District Finance Director shall insure that all appraisal district funds are fully collateralized or insured consistent with federal and state law and the current Depository Contract in one or more of the following manners:

9.011 FDIC insurance coverage,

9.012 United States Government Bonds, Notes, and Bills,

9.013 Securities of federally-sponsored U.S. Agencies and instrumentalities of the United States Government,

9.014 NO COLLATERALIZED MORTGAGE OBLIGATIONS ARE ACCEPTABLE

9.02 Safekeeping

Securities pledged as collateral shall be deposited in trust with the Federal Reserve Bank or another disinterested third party bank under an appropriate legal contract. The amount of such securities pledge shall be determined by their market value.

9.03 Collateral Reporting

The Cameron Appraisal District Finance Director shall report to the Cameron Appraisal District Board of Directors his or her evaluation of all collateral compared to all Cameron Appraisal District deposits on a quarterly basis. Collateral deficiencies should be identified and immediately corrected through additional collateral deposited or reductions in the volume of deposited funds.

10.0 INVESTMENT POLICY REVIEW AND AMENDMENT

10.01 Review Procedures

The Cameron Appraisal District shall review its investment policy and investment strategies not less than annually, to occur in January or as soon thereafter as practicable.

10.02 Changes to the Investment Policy

The Cameron Appraisal District Finance Director and the Investment Advisory Committee must review the Cameron Appraisal District Investment Policy not less than annually and may recommend changes, as needed, to the Board of Directors.

11.0 EXHIBITS AND APPENDICES

11.01 Exhibit No.1: Broker/Dealer Certification

11.02 Appendix A: Govt. Code Title 10, Chapter 2256, amended by House Bill 2799
The Public Funds Investment Act

11.03 Appendix B: Govt. Code Title 10, Chapter 2257,
The Public Funds Collateral Act

EXHIBIT 1

Certification

CERTIFICATION

In accordance with Texas Government Code 2256.005(k), I certify that I have received and have thoroughly reviewed and read the investment policies, strategies, and objectives of Cameron Appraisal District, Cameron County, Texas as well as Chapter 2256, Texas Government Code, H.B. 2799, and agree to abide by said laws and policies. I further certify that my organization has implemented reasonable procedures and controls designed to preclude imprudent investment activities arising out of transactions conducted between our organization and Cameron Appraisal District. We will notify you immediately by telephone and in writing in the event of a material adverse change in our financial condition. We pledge to exercise due diligence in informing you of all foreseeable risks associated with financial transactions conducted with our firm.

FIRM: _____

REGISTERED PRINCIPAL: _____

NAME: _____

TITLE: _____

REGISTRATION OR DEALER NUMBER: _____

SIGNATURE: _____

DATE: _____

APPENDIX A

GOVERNMENT CODE, TITLE 10, chapter 2256
PUBLIC FUNDS INVESTMENT ACT
AS AMENDED BY HOUSE BILL 2799

APPENDIX B

GOVERNMENT CODE. TITLE 10, CHAPTER 2257

PUBLIC FUNDS COLLATERAL ACT

CAMERON APPRAISAL DISTRICT
SAFETY RULES AND PROCEDURES

v 1.0

ACCIDENT AND SAFETY RULES AND PROCEDURES

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Management Responsibilities

The Chief Appraiser has the overall direct responsibility for the District Safety Program.

Management is responsible for providing a place of employment that is reasonably free from recognized hazards which could result in injury or accident. Department Managers must assume responsibility for an effective safety program for the prevention of accidents to fellow employees, and to the public which we serve. These responsibilities shall consist of, but are not limited to:

- * Providing leadership and direction.
- * Initiating and evaluating the Safety Program with assistance from the Safety Committee.
- * Cooperating with the Safety Committee on all programs.
- * Enforcing safety rules.
- * Ensuring prompt preventative and corrective action is taken on unsafe conditions.
- * Ensuring that all accidents are investigated and reported.
- * Reviewing reports of accidents and recommending corrective actions, if needed.
- * Establishing and providing safety training for personnel.
- * Developing a system for receiving and addressing complaints from employees concerning safety issues.

Supervisors' Responsibilities

A Supervisor and/or the individual left in charge has direct authority and responsibility for both the safe actions of their employees and the safe performance of the machines, equipment, and operations within their department. Therefore, a supervisor must:

- * Assume full responsibility for the safety of their employees.
- * Train and re-train all employees, new and experienced, on the safe way to do their job, and point out where hazards exist.
- * Promote safety awareness and encourage a proper safety attitude by good example, personal contacts, and attendance and participation at safety meetings.

- * Make sure the necessary safety equipment and protective devices for each job are provided and properly used. No safety devices shall be removed from equipment.
- * Instruct all employees on the reasons why it is necessary to use protective safety equipment.
- * Take prompt corrective action whenever unsafe conditions and unsafe actions are observed.
- * Investigate thoroughly the causes of all accidents and take corrective action to prevent their reoccurrence, whether or not there is an injury. The supervisor must investigate and report every accident in their department.
- * Assure all accidents are promptly reported, regardless of the extent of injury or property damage.
- * Conduct monthly inspections of all work areas and operations in order to improve housekeeping, eliminate unsafe conditions, and encourage safe work practices.
- * Instruct all employees regarding disciplinary policy for violations of safety rules.

Employee Responsibilities

It must be emphasized that every employee also has a great responsibility for prevention of accidents. Each employee must:

- * Adhere to this safety policy and work according to good safety practices, as posted, instructed and discussed.
- * Refrain from any unsafe act that might endanger them or their fellow employees or members of the public.
- * Use all safety devices and personal protective equipment available for the safe performance of their assigned duties.
- * Exercise personal safety to protect themselves and other employees.
- * Report all accidents and injuries to their supervisor immediately.
- * Report any unsafe condition or act to their direct supervisor immediately.
- * Maintain good housekeeping and a clean and orderly workplace.
- * Attend and participate in safety meetings and training.

Safety Committee

General

The Safety Committee shall have as its goal the development and maintenance of work environments and operation procedures free from hazards having the potential of causing accidents, injuries, and other losses. The primary objective of this committee shall be to focus on solutions to safety problems. The committee will act in an advisory capacity making recommendations to Department Managers and/or District management addressing hazards, problem areas and loss prevention promotion.

Membership

The committee shall consist of one member from each department appointed by the Department Manager. The committee will elect one from their own ranks to chair the committee. Managers should select employees with expertise in safety related areas in so far as possible. Membership will rotate on a one-year term basis.

Responsibilities

The committee shall meet monthly or as necessary and focus on solutions to safety problems and the support of district-wide loss prevention programs.

The committee and/or its members shall:

- * Conduct periodic safety inspections. Inspection reports and recommendations will be forwarded to the Department Manager concerned and the Chief Appraiser. A file copy should also go to the Personnel Director.
- * Review the circumstances and causes of accidents and suggest recommendations for corrective measures.
- * Offer suggestions to management for improvement of the safety program.
- * Observe work practices and report unsafe conditions or practices to managers and the committee as a whole.
- * Promote the knowledge and understanding of safety to all employees.
- * Refer suggestions by employees to the committee as a whole for consideration.
- * Review safety training needs and current training for adequacy and recommend changes or additions as needed.

Job Orientation

Supervisory Personnel should never assume that a newly hired, newly assigned, or reassigned employee thoroughly knows the safe job procedures. The assigned or reassigned employee must always be trained to perform their tasks according to approved department procedures. The job orientation shall include at least the following:

- * An explanation of the Safety Rules.
- * Use of personal protective equipment.
- * Job duties and hazards.
- * Hazard Communication (hazardous chemicals and materials).
- * Back Injury Prevention.
- * Accident/Incident Reporting Procedures.
- * Fire Prevention.
- * Drug Free Workplace Policy.

Employees will be given a copy of all safety rules and work procedures, and the Personnel Director will document the review and receipt of the rules by the employee. Follow-up briefings and periodic spot-checks should be conducted by the manager to ensure that employees get the experience they need in the most efficient way.

TRAINING

Employee Training

Employees shall be trained in and be familiar with the safety-related work practices, safety procedures, and other safety requirements that pertain to their respective job assignments.

Employees shall also be trained in and be familiar with any other safety practices, including applicable emergency procedures, that the Chief Appraiser deems useful.

Documented safety meetings will be conducted monthly on a district-wide level. These meetings will be attended by employees, supervisors, and management personnel on a regular basis.

General Safety Training will include, but not be limited to, the following:

- * First Aid/CPR Training (at least every two years)
- * Defensive Driving (at least every three years)
- * Accident/Injury/Incident Reporting System (annually)
- * Back Injury Prevention (annually)

- * Fire Protection Equipment (annually)
- * Hazard Recognition (annually)
- * Emergency Evacuation Procedures (at least annually)
- * Protection from Carpal Tunnel Syndrome (at least annually)

Supervisory Training

For effective education and training supervisors shall receive training on how to conduct:

- * Accident Investigations
- * Worksite Inspections

Office Safety

Tripping and Falling

- * Equipment cords should not cross a traffic aisle.
- * Adequate lighting should be available when entering any area.
- * Always use caution when walking on floors that are waxed and mopped.
- * Loose throw rugs will not be acceptable on any floor.
- * Loose or frayed carpeting must be reported immediately.
- * All floors must be free of pens, paper clips, and other items that could create a hazard.
- * Use a cart or dolly for heavy items, and maintain good visibility.
- * Never use office furniture as a ladder, and report all defective furniture immediately.

Office Furniture

- * Desks, cabinets and general work areas must be clean and orderly at all times.
- * All file cabinets, desks, and table drawers should be kept closed when not being used.
- * Do not overload the top drawer on any file cabinet to avoid tipping over.
- * Paper cutters always require caution. Be sure the guard is in place, and when finished, the cutting arm must be down and locked.
- * Most office equipment is electrically operated, including typewriters, computers, calculators, pencil sharpeners, etc. Employees should be alert for frayed wiring, loose connections and sparks. These shall be reported to the department manager immediately.

Miscellaneous

- * Employees opening cartons must always use caution.
 - a. Avoid the use of a razor blade under any circumstance.
 - b. Use only a commercially approved cutter.
 - c. Always cut away from you and have the box on a firm surface.
 - d. The cutter should be closed and stored properly when not in use.
- * Staplers can be dangerous items when used improperly.
 - a. Use only for its intended purpose.
 - b. Do not use sharp instruments such as knives to clear jams.
 - c. When removing staples, never use fingernails. Use a proper staple remover.

Fire Protection

Fire Protection and Emergency Plans

- * Employees shall become familiar with and follow all District emergency procedures and plans.
- * Employees shall familiarize themselves with the emergency exits, alarm signals, and escape procedures when working inside the building.
- * All fire exits and escape routes shall be kept free of obstructions. Fire exits or doors shall not be locked, chained, or barricaded at any time.

- * Employees shall be familiar with both the location and the operation of all fire protection equipment in the vicinity of their work area.
- * Fire protection equipment shall be properly located at all times. Except for actual use, employees shall not move or remove such equipment without proper authority.

Fire Extinguishers

- * Fire extinguishers must be accessible, located in strategic locations, and appropriately marked.
- * Each employee shall know the location of the fire extinguishers and how to use them. Annual fire extinguisher training will be conducted.
- * Remember how to operate most extinguishers:
 - Pull the pin.
 - Aim at the base of the fire.
 - Squeeze the handle.
 - Sweep from side to side.
- * Any extinguisher that has been used shall be immediately removed from service and replaced or refilled.

Housekeeping

The manner in which work is performed to clean and maintain our building can affect the safety of the individual doing the work, the safety of all other District employees, and members of the public who enter the building. These rules are designed to provide for the safety of all.

- * Use caution when mopping floors.
 - a. Stay on the dry portion of the floor to avoid slips and falls.
 - b. Put out "Caution - Wet Floor" signs where needed.
- * Use care when using caustic cleaning agents. Follow label instructions and observe all precautions. Keep caustic cleaners away from chlorine cleaners.
- * Dispose of all waste in a safe manner.
- * Keep extension cords and hoses as close to walls as possible, not out where people can trip over them.
- * Do not operate electrical cleaning or buffing equipment on wet floors.
- * Pick up broken glass with a brush and dustpan, not your bare hands.
- * Store equipment properly after use. Do not leave it anywhere it can become a tripping hazard.
- * Keep storerooms and utility closets neat and store items so there is enough room for safe movement.
- * Do not store flammable or combustible objects or materials in the vicinity of heaters or any other source of heat.
- * Never store anything flammable or combustible in a room where electric machinery or equipment is located.
- * Ensure that all equipment is in proper operating condition, including all electrical power cords and all wheels or casters.
- * Use proper procedures whenever lifting or moving furniture, boxes, or other objects.
- * Maintain proper ventilation and lighting at all times.
- * Keep floors clean and free of debris or waste products.

Operation of Vehicles and Equipment

- * Employees who are authorized to operate personally owned vehicles on District business must have a valid Texas Driver License for the class vehicle they operate and liability insurance as required by state law. Should either the license or the insurance be revoked or suspended, the employee must notify his/her supervisor at once.
- * Drivers shall know and obey all state and local motor vehicle laws applicable to the operation of their vehicles.
- * Drivers shall drive at safe speeds no greater than that permitted by law. Traffic, road, and weather conditions shall be given consideration in determining the safe speed within the legal limit at which the vehicle shall be operated.
- * Where seat belts are provided, they shall be used by all occupants.
- * When mowing, all manufacturer's safety rules will be observed.

CAMERON APPRAISAL DISTRICT
ACCIDENT PREVENTION PLAN

v 1.1

ACCIDENT PREVENTION PLAN

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MANAGEMENT COMPONENT

POLICY STATEMENT

The Chief Appraiser and management of Cameron Appraisal District are committed to providing a safe and healthful work environment for all our employees and others that may work, visit, or enter our facilities.

It is our policy to manage and conduct operations and business in a manner that offers maximum protection to each and every employee and any other person that may be affected by our operations and business.

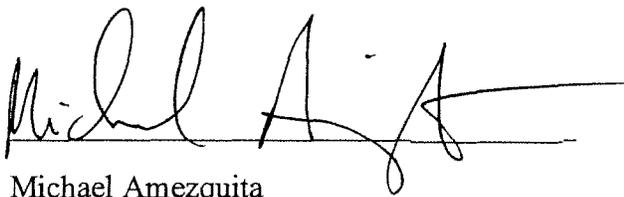
We recognize that the success of a safety and health program is contingent and dependent upon support from the executive level of management down to involvement of all employees of the District.

The management of this District is committed to allocating and providing all reasonable resources needed to promote and effectively implement the Accident Prevention Plan.

This District will establish avenues to solicit and receive comments, information, and assistance from employees where safety and health is concerned.

District management and designated supervisors will set an exemplary example of commitment to safety and health.

This policy applies to all employees and persons associated in any way with this district.

A handwritten signature in black ink, appearing to read "Michael Amezquita", written over a horizontal line.

Michael Amezquita

Chief Appraiser, Cameron Appraisal District

GOALS AND OBJECTIVES

The following goals are a desired result of implementation of an effective Accident Prevention Plan:

Effective involvement of each and every employee of the District.

Elimination of any and all hazards (current and potential) that expose or create risk of any nature.

An ongoing reduction of all work related incidents resulting in injury or illness to any employee or other person associated with our operations.

An ongoing reduction of all losses due to incidents resulting in injury or illness to any employee or other person or property damage.

An increased awareness of the overall safe operation of all facilities.

An increase in morale of all employees from knowing their work environment is maintained as free as possible from any and all recognized hazards.

Through the effective implementation of this Accident Prevention Plan, elimination of all work related injuries and illnesses, property damage, and all losses associated with such.

The following objectives have been established and will be instrumental in achieving the goals and projections we have set forth for this District:

Implementation of an effective Accident Prevention Plan.

Commitment for ongoing support from each and every level of management and personnel.

Assigned responsibilities and accountability for the safety program.

Reasonable allocation of all resources to the safety program.

Establish lines of communication involving management and employees at all levels for safety and health concerns.

Effective records and documentation maintenance and review.

Completion of comprehensive surveys and periodic self-inspections.

Establishment of effective measures for hazard identification, correction, and control.

Implementation of effective orientation and training programs.

Initiation of regular program review and revision procedures.

The goal management has set for itself and our employees will be realized only if the objectives are carried out without hesitation or interruption and every employee will become interested in the safety program and its success.

AUTHORITY AND ACCOUNTABILITY

The Chief Appraiser at Cameron Appraisal District accepts the responsibility for providing resources and guidance for the development and implementation of the safety and health program.

The Chief Appraiser is responsible and will be held accountable for the overall implementation of the working plan. The Chief Appraiser has the authority to delegate any or all portions of the plan to subordinates, but will be held responsible for the performance of the plan. The Safety Manager/Personnel Director shall plan safety meetings and keep safety and occupational health records.

Managers and Supervisors are responsible and will be held accountable to ensure that all employees under their control follow all safety and health policies, procedures, and rules established by the District. They are also responsible for administering training and guidance to employees under their direction as needed. Managers and Supervisors have the authority to reprimand and recommend disciplinary actions against employees who violate the safety and health policies of the District.

Employees of Cameron Appraisal District are responsible and will be held accountable for providing this District with commitment to the safety and health program, abiding by the policies, procedures, and rules set forth by the program, and becoming actively involved in the program to assist in providing a safe and healthful workplace for all involved.

Employers of outside contractors that provide or perform services for the District at any location are responsible to ensure that all employees, and services provided by employees, are performed and delivered in a manner that is consistent with our commitment to safety and health. The Accident Prevention Plan will be made available for review to all contractors.

EMPLOYEE COMMITMENT AND RESPONSIBILITY

We recognize the success of any district-wide endeavor is largely dependent upon the entire work force. This District also recognizes the value of employee involvement to assist in realizing the goals we, as a district, have set for ourselves.

The Chief Appraiser aggressively solicits from all employees the assistance for and commitment to the implementation of the Accident Prevention Plan.

All employees are encouraged and expected to become involved in all aspects of implementation of the Accident Prevention Plan.

All employees will be expected to perform their job duties in a manner that is safe to themselves as well as those around them.

We require all employees to abide by all safety and health policies, procedures, and rules established by the district.

EMPLOYEE INVOLVEMENT

Management encourages employee involvement in each part of the implementation process for the ongoing safety and health program of this facility. We solicit this involvement by affording each employee an opportunity to participate and be responsible for implementation of the safety program for their respective areas.

Safety Meetings

This district will ensure that all employees meet on a monthly basis, except in June, to discuss safety and health issues or concerns and increase employee awareness of the safety and health program. The intent of the regular meetings is to keep the program active in the minds of the employees and offer an avenue for employees to voice concern regarding workplace safety .

Meeting minutes and attendance records will be kept on file. Minutes will contain all safety items and procedures discussed as well as the date and time of the meeting.

Reporting of Hazards and Unsafe Conditions

As a condition and requirement of employment, all employees are required to report hazards and unsafe conditions in the workplace to their immediate supervisor. He/she will take prompt and appropriate action to determine if a hazard exists. If it is determined that a hazard does in fact exist, it will receive immediate attention for correction or interim protective measures until it can be alleviated. Regardless of whether or not a hazard is determined, the employee will be notified of the corrective action or the procedures that lead to the conclusion that no hazard existed. If practical, this information will be shared with all employees of the facility.

Documentation

All reports of hazards and corrective measures/action taken will be documented and recorded. This documentation will be reviewed by management. Pertinent information will be made available for employee review.

SAFETY AUDIT/INSPECTION COMPONENT

Cameron Appraisal District has implemented a program to identify, correct, and control hazards on an ongoing basis. This program will utilize multiple resources to ensure effectiveness.

Comprehensive Surveys

This district has arranged for each location of operation to receive a comprehensive safety and health audit by the Personnel Director on a quarterly basis. These audits will identify existing and potential hazards and noncompliance issues that should be addressed. The findings of the surveys will be discussed and recommendations for corrective actions suggested. Audits will also be conducted to evaluate the overall effectiveness of the Accident Prevention Plan and employee training aspects. Recommendations will be made to enhance the performance of the safety and health program. Reports will be forwarded to management for review.

Safety and Health Self-Inspections

The manager in each department of operation will conduct quarterly house safety and health self-inspections that will cover their entire department starting in December of 1998.

All inspections will be conducted on an ongoing basis without interruption. Management will allocate adequate time and resources to perform the surveys.

Each location will develop and maintain an inspection checklist(s) specific to the operation. The list will be developed utilizing a general inspection checklist and will be evaluated and updated with hazards that are identified during the inspections and other pertinent data as it is acquired. The contents of this checklist will be reviewed on an annual basis each August, to ensure that it is current and updated. The checklist will be and become a part of the permanent record of the inspection and will serve as a conformation of the audit. Each checklist will indicate the location of specific site or area surveyed, name and title of the inspector, date of inspection, and corrective action taken for identified hazards or violations. The inspection report will be used in trend analysis and record keeping.

Employees of the facility shall be notified of the hazards that pose an immediate threat of physical harm or property damage and informed of measures or steps that will be taken to eliminate, correct, or control the hazard. Notification of immediate threat will be given to employees orally by any supervisor or administrator. In this event, the emergency plans posted and planned will go into effect. Less urgent information will be posted in the breakroom.

Management will review the inspection checklists and any other established documentation during the annual review of the Accident Prevention Policy to ensure that a course of corrective action and timeline has been established for eliminating each deficiency.

HAZARD CORRECTION AND CONTROL

Management is committed to and will correct or control all hazards identified through any of the avenues of recognition established. All identified hazards will receive a timely response. The established areas of hazard recognition are safety inspections by management, written notice from any employee to the Chief Appraiser or the Personnel Director, or mention of the hazard at any safety meeting.

Hazard Correction

Whenever possible and feasible, hazards identified at the facility will be corrected by means of eliminating the cause of the hazard at the source. This will include, but not be limited to the following:

- Discontinuation or removal of hazardous chemicals, materials, or substances from the workplace.

- Discontinuation or removal from use of hazardous equipment until replaced or repaired.

- Correction of any unsafe act or conditions in existence by service or training.

Hazard Control

When identified hazards can not be eliminated due to feasibility or other reason, the hazard will be effectively controlled by engineering, administrative procedures, work practices, personal protective equipment or any suitable combination of these measures.

Engineering controls will include but not be limited to the following:

- Isolation of employee exposure to the hazard.

- Guarding or displacement of employee exposure to the hazard.

- Preventive maintenance and repair of machinery and equipment.

Administrative procedures will include but not be limited to the following:

- Written programs to establish administrative guidelines for safe work practices.

- Established and implemented work rules and procedures.

Work practices will include but not be limited to the following:

Careful planning and performance of each assigned job, duty, or task.

Reduction in duration of exposure to hazards.

Adherence to safety and health rules and procedures.

Personal protective equipment will be the control of last resort when all other means of eliminating the hazards have not provided adequate protection to the employee. When personal protective equipment is issued the employee will be informed on the requirements, use and limitations of the equipment. Receipt of such safety equipment will be documented by having each employee sign for the equipment received.

ACCIDENT REPORTING AND INVESTIGATION

The Chief Appraiser will review investigations of all work related accidents and near miss incidents involving employees or company property to develop preventive measures and implement corrective actions.

Employee Reporting

All employees and associates are required to report any of the following to their immediate supervisor:

Accidents or incidents resulting in injury or illness of any magnitude (including first aid related cases).

Accidents or incidents resulting in property or equipment damage of any magnitude.

Any near miss incidents that could potentially have resulted in injury or illness to an employee or to property damage.

Employer Reporting

The Personnel Director will report the following accidents to local, state, and federal agencies as required:

Fatalities and accidents involving five (5) or more injuries will be reported within 24 hours.

Lost workday cases other than fatalities.

Non-fatal cases without lost workdays which result in transfer to another employment or require medical treatment other than first aid or involve loss of consciousness or restriction of work or motion. This category also includes any diagnosed occupational illnesses which are reported to the employer but are not classified as fatalities or lost workday cases.

This district will maintain a recordable injury log. Nonrecordable injuries will be maintained in a separate log.

Accident Investigation

The Department Manager will be responsible for conducting accident investigations for accidents that occur in his/her area or that affect employees under his/her supervision. Upon notification of any accident or near miss incident, the responsible supervisor will begin investigative proceedings to determine the following:

How the accident or incident occurred.

Special circumstances involved.

Underlying, indirect, or associated causes.

Corrective actions or preventive measures and controls.

Accidents and incidents involving situations where multiple supervisors are affected, such as an employee of one department injured in another area, will be investigated as a joint effort with the supervisor of the area in which the incident occurred taking charge of and being held accountable for the investigation.

Documentation

All activities and findings of the investigators will be documented and recorded for review.

Accident investigations documentation will record, as a minimum, the following information:

Date and time of occurrence.

Name of person(s) involved, job title, area assigned.

Date of birth, sex, wage, length of service, social security number.

Location of occurrence.

Nature and severity of injury or illness.

Name of immediate supervisor of employee.

Job assignment or duties being performed at time of the incident.

Special circumstances or encumbrances.

Details of how the accident occurred

Injury, part of body affected.

Description any equipment involved.

Names and comments of witnesses.

Direct cause.

Indirect, underlying, or contributing factors (including fault or failure in safety and health program elements).

Corrective action implemented or preventive measures taken (including safety and health program adjustments).

DISCIPLINARY POLICY

Cameron Appraisal District has developed a disciplinary policy that will apply to the safety and health program of this district. The disciplinary policy will be a tool to ensure enforcement of the rules and procedures for a safe and healthful working environment. The disciplinary policy will apply to all employees of this district.

Verbal Warnings

Management or supervisors may issue verbal warnings to employees that commit minor infractions or violations of the safety rules or safe work practices. Continued violations or verbal warnings will lead to more stringent action.

Written Warnings

Management or supervisors may issue written warnings for any of the following:

Repeated minor violations of safety rules or procedures.

Single serious violation of a rule or procedure that did or could have potentially resulted in injury to themselves or another employee or to Cameron Appraisal District property.

Activities that could potentially result in injury or property damage.

Termination

Supervisors may recommend and management may concur on the termination of any employee for repeated serious violations of any of the above circumstances.

Documentation

The Personnel director will establish employee files. Violations of district rules and/or safety rules, regulations or procedures will be documented by filling out a report on the employee. The report will state the type of violation and corrective action taken. The employee must read and sign the report acknowledging that they understand the seriousness of the violation.

ANALYSIS COMPONENT

The Personnel Director of Cameron Appraisal District will review and analyze all records and documentation pertaining to accidents and near misses. This review will be conducted on a quarterly basis beginning in December of 1998 and will focus on hazard analysis and recognition of developing trends.

Trend analysis will identify recurring accidents and near miss incidents resulting in, or potentially involving, injury, illness, or property damage. The analysis will also recognize repeatedly identified hazards/violations needing corrective action to establish what program component is failing that allows the hazard to exist.

The Personnel Director will provide to the department managers information and recommendations for corrective measures for trends developing in their areas.

Employees will be made aware of developing trends and hazard exposures as they are recognized. This information will be posted in the breakroom.

Trends of accidents or hazard recurrences will be a focal point for corrective action and employee training as needed.

Corrective measures will be followed by an inspection of each location by the Personnel Director. These inspections will continue until the causing factor has been eliminated or controlled.

Employee training records will be reviewed every six months, preferably in March and August, to ensure that an adequate and effective training program is maintained. Employees will also be interviewed from time to time to establish retention of training and determine when information should be supported or repeated.

SAFETY AND HEALTH TRAINING COMPONENT

Cameron Appraisal District is committed to providing safety and health related orientation and training to all employees. The District will develop, implement, and maintain an aggressive safety and health orientation and training program to educate and familiarize employees with safety and health procedures, rules, and work practices of the facility. The management of this organization will encourage and require involvement and participation of all managers, supervisors, and employees. Furthermore, the executive level will support the orientation and training program with allocations in funding, staff, resources, and time to develop and implement this program.

Training Program Development

The training subjects and materials are developed utilizing industry and site specific criteria relating to identified and potential hazards, accident and incident data, and training. The orientation and subsequent training sessions will include, but not be limited to the following:

- Hazards associated with the work area.

- Hazards of the job or task assignment.

- Emergency procedures.

- Personal protective equipment.

- Hazard Communication (hazardous chemicals and materials), including but not limited to, posting MSDS as required.

- Specific equipment operation training.

- Employee reporting requirements.

- Accident investigation by supervisors and other designated personnel.

The monthly training program shall be administered by the Personnel Director. In addition, the Chief Appraiser may arrange special training as necessary. New employees will receive instruction on safe operations and district safety policy from the Personnel Director.

Orientation and Ongoing Training

The orientation training will be administered to all new employees prior to the initial work assignment and to employees being assigned to new or different tasks or jobs. The orientation will consist of all required training programs as well as job and site specific safety and health information. All new employees will be afforded a tour of the facility and an opportunity to pose questions to expedite the familiarization process. New employees will not be released to any individual job assignment until it has been determined by the Personnel Director that the individual has retained the minimal acceptable elements of the training provided and pertinent information to safely perform the assigned duties.

All managers, supervisors, and employees are required to participate and become involved in the ongoing safety and health training program. The frequency, repetitiveness, and subject matter will be determined by training assessments and audits to be performed by the Personnel Director. The assessments will be at intervals, at least quarterly, that ensure demonstration of adequate training. The assessments and audits will, for the most part, be informal questions and observations of employees and work areas. Department Managers have the authority to assess training effectiveness and are responsible for enforcing implementation of criteria requirements of all training. All training will be offered in more than one session so that all employees will be able to attend. The Personnel Director will contact those employees (or their supervisors) who do not attend the scheduled sessions and arrange for alternate opportunities for the employee to obtain the instruction.

Documentation

Any and all safety and health related training administered or provided by Cameron Appraisal District will be documented with at least the following information:

Date of training session.

Provider (name of person conducting training and affiliation, if not an employee of the District).

Subject matter.

Legible name of attendee(s) and supplemental identification if needed or required.

Signature or acknowledgement of attendance.

All training records and documentation will become a permanent part of each employee record as well as a master record that is to be used to determine that all employees are participating in the program. Individual training records will be maintained for the duration of employment plus thirty years.

RECORDKEEPING COMPONENT

Cameron Appraisal District believes that the only valid means of reviewing and identifying trends and deficiencies in a safety program is through an effective record-keeping program. The record-keeping element is also essential in tracking the performance of duties and responsibilities under the program.

The District is committed to implementing and maintaining an active, up to date record-keeping program.

Injury and Illness Data

The Personnel Director will maintain records of all work related injuries and illnesses to our associates or employees.

The following records are applicable only to work related injuries and illnesses:

Texas Worker's Compensation Commission (TWCC) form 1, First Report of Injury

Record of first aid or other non-recordable accidents/incidents.

Supplemental Texas Worker's Commission forms as required.

All data pertaining to injuries or illnesses that did not require medical treatment, or were otherwise not recordable on the above mentioned documents, will be maintained in written record form by the Personnel Director. This will include first aid treatment of any kind.

All injury and illness documentaion and records will be reviewed on a regular basis by management to analyze occurrences, identify developing trends, and plan courses of corrective actions.

These records will be maintained a minimum of five (5) years,

Safety and Health Surveys and Inspection/Program Evaluation

The Personnel Director of Cameron Appraisal District will maintain and review records of all safety audits and inspections that are conducted within or that affect the district, or employees, or facilities. These Records will be maintained for five years.

Applicable forms and records:

Comprehensive survey reports and records of action taken.

Documented checklists of self-inspection and records of action taken.

Reports generated as a result of comprehensive surveys conducted by outside professional agencies will receive immediate attention and consideration. All hazards identified and any other recommendations will be acted upon in a timely manner. All methods of addressing the issues contained in the reports will be documented in writing and a copy maintained with the survey report. This documentation will also show the date corrections were made or actions taken. These reports and all associated documentation will be maintained for the record and periodic review to ensure hazard corrections and implemented recommendations are maintained. Members of management that receive these reports will insure and be responsible for the actions to be taken as a result of this identification process.

Checklists will be developed as part of the periodic self-inspection process. Checklists will be utilized and maintained complete including the name of the person performing the evaluation and the date the inspection takes place. The self-inspection checklists will be reviewed by management upon completion. All undesirable conditions identified during the survey will be evaluated as soon as possible. The periodic self-inspection checklists will be reviewed and be evaluated on a regular basis to ensure current applicability. This review will be performed throughout the workplace with input from supervisors and employees. The checklist will be retained along with other applicable data for providing comprehensive surveys (insurance reps, local fire inspectors, TWCC etc). The hazards and recommendations noted in the comprehensive surveys will be given consideration for addition to the periodic self-inspection checklist. Area supervisors will be responsible for requisitioning and assisting in the correction process.

The Chief Appraiser or other designated representative will review and revise the components of the Accident Prevention Plan for effectiveness and implementation annually in February each year to identify insufficiencies or component failure. Each component will be audited individually with the findings documented and recorded. This documentation will be utilized to identify trends in the program element deficiency and to track improvement modifications. This documentation will be maintained for reviewal.

Safety or Other Related Meetings

The Personnel Director will maintain accurate records of all proceedings associated with the safety and health program of this company.

Applicable forms and records:

Minutes of safety meetings.

Records or data resulting from safety meetings.

Data from other meetings in which discussion occurs that affects the safety and health Program.

An accurate record of all proceedings affecting the safety and health program of this district will be maintained, including the appropriate action of management or other designated staff. These records will include the name of the recorder, date, a list of attendees or those present, and details of the topics discussed and action or corrective measures suggested, recommended or taken. The purpose of these are to ensure that decisions affecting the safety and health program of this company are carried out and implemented and that results are tracked.

A person will be designated to be responsible for keeping minutes or records at each function meeting. During each subsequent meeting, the record of minutes for the previous meeting will be reviewed, discussed, and resolved and the document closed with an authorized signature designating all matters addressed.

Training Records

The Personnel Director will document and maintain records of all safety and health related training to employees of this company.

This documentation will be maintained as proof of attendance and review to assist in determining the need for additional or repeated training for employees on an individual basis. Records and documentation of training will include presenter's name, date of training, topic or subject, legible identification of the attendee, and attendee's signature. The person providing the training is responsible for generating the documentation. The training record will become part of the employees' permanent file and will be maintained by the person responsible for human resources at the facility.

Accident Investigation

The Personnel Director will ensure proper records and documentation of all accident and incident investigation activities are maintained and reviewed.

Applicable forms for this purpose include:

Accident investigation forms and supporting data including photographs.

Records of corrective action or preventative measures implemented.

All accidents and near miss incidents at this facility resulting in injury of illness to a person or property damage of any magnitude, or the potential for either will be investigated and documented. The supervisor of the area in which the accident occurred will conduct the initial investigation. If the accident involved an employee from another area, the employee's supervisor should assist in the investigation.

All items of the designated accident investigation form will be addressed in detail as soon as possible following a qualifying incident. The information acquired will be utilized and reviewed by management, supervisors, and affected employees to establish all contributing factors and causes. From the investigation, a plan of corrective action will be established to prevent recurrence of the mishap. The plan of corrective action and implementation will be documented and reviewed by management to ensure execution.

PERIODIC REVIEW & REVISION OF COMPONENTS

The Chief Appraiser or other designated representative will review and revise the components of the Accident Prevention Plan for effectiveness and implementation annually in February. Special attention will be devoted to areas and criteria that demonstrate failure in a program component, introduction of new procedures, processes, or equipment. Corrective measures will be taken as needed to reemphasize or restructure the Accident Prevention Plan to perform at the optimum effectiveness.

Information will be solicited from area supervisors and employees to determine effectiveness of each individual program component as well as for assistance in developing adjustments and corrections.

Procedures for processing Charitable/ Religious Organization exemption applications

The procedures below are an outline to be followed on application coming in over the counter or through the mail. These are general procedures and they are subject to change depending on Legislation, Software, Chief Appraiser's diligence.

1. Bring up the account!!! Verify owner's name, address, legal description, etc.
2. Go over the application and ask the questions on the application or let them read & answer questions, make sure that all the attachments required are included.
3. Complete application checklist for all documents necessary to determine eligibility.
4. Send for a field inspection of property to determine primary use. Especially, if there isn't a recent field inspection, if it is a new exemption or for a new owner.
5. Department Manager will determine if exemption will be allowed, modified or denied.
6. Follow through with actions on exemption applications.
 - a. Grant- for appropriate years.
 - b. Modify- if necessary.
 - c. Deny- send certified letter notifying taxpayer, include a Notice of Protest.

RENDITION PROCEDURES

Cameron Appraisal District shall mail out renditions on January 1 or soon after to all business personal property, aircraft, watercraft, Freeport and inventory declarations to all existing and new accounts for current year.

Renditions should be received by our office by April 15th or if mailed with a post mark of no later than April 15th of current year; unless taxpayer filed for a 30-day extension until May 15th of current year. Renditions will be coded rendered by date received by our office, failure to file a rendition will result with taxpayer receiving a rendition penalty for current year to taxing entities.

Inventory declarations shall be mailed out at the end of December of each year along with the new aggregated tax rate for the following year. All inventory declarations should be received by our office before Feb 1st of current year or if mailed no later than Feb 1st postmark.

Staff shall work the renditions filed by taxpayer, valuing each category inventory, furniture, fixtures, computers, machinery, leasehold and company vehicles. Staff shall use Cameron Appraisal district inhouse depreciation schedule and determine what year each should receive. The appraiser shall apply the depreciated value per item.

When staff is working renditions and a rendition was filed with a substantial reduction on inventory, the appraiser shall notify the senior appraiser or department manager.

Freeport inventory accounts will be mailed out with an annual letter along with an application for exemption of goods in accordance with Section 11.43 of the Property Tax code, advising owner or agent to file a complete form with our office by April 30 of each year.

The department must work as a team to help meet the required datelines, to mail out renditions and appraised value notices in time for each current year.