

**CREATION OF  
THE MASON COUNTY APPRAISAL DISTRICT  
POLICY MANUAL  
REVISED 2003**

## CREATION OF THE MASON COUNTY APPRAISAL DISTRICT

By action of Senate Bill 621 of the 66th Texas Legislature there was created, effective January, 1980, a State Property Tax Board to replace the School Tax Assessment Practices Board. In addition, Senate Bill 621 mandated that there be established in each of the 254 counties of the state of Texas, effective January 1, 1980, an appraisal district, boundaries of which will generally follow those of the county, charged with the responsibility for (1) listing and appraising taxable property within the district, and (2) providing local remedies for dissatisfied property owners. It was further mandated that the county appraisal district be managed by a board of directors composed of at least five members elected by the governing bodies of the school districts and incorporated cities and towns, and also by the governing body of the county if the county should opt unto the appraisal district for county tax purposes, all in accordance with the following guidelines:

### ACTION MUST BE

#### TAKEN BEFORE:

#### ACTION REQUIRED

- |              |   |
|--------------|---|
| Sept. 5      | Commissioners court must resolve to join the appraisal district in order to participate in the directorship elections.<br>Multi-county taxing units must notify the county clerk that they have designated one appraisal district, if they have done so, for purposes of the current elections. |
| Oct. 1       | County clerk must notify each voting taxing unit of its number of votes.  |
| Oct. 15      | The governing body of each voting unit must submit the names of any nominees to the county clerk.   |
| Oct. 30      | The county clerk must prepare an alphabetized ballot and deliver a copy to each voting unit.  |
| Nov. 5       | Each governing body entitled to vote must cast its votes and submit them to the county clerk.   |
| Dec. 1       | The county clerk must count the votes, declare the five winners, and submit the results to all candidates and to all taxing units in the appraisal district.  |
| Jan. 1, 1980 | the directors begin their two-year term of office.  |

By formal resolution of the Mason County Commissioners Court and the Mason County Tax Assessor-Collector, Dated \_\_\_\_\_, Mason County exercised their option to enter into the appraisal district for county tax purposes.

By formal resolution dated \_\_\_\_\_, the Board of Trustees for the Mason Independent School District exercised the legal option to have all of its taxable property, which overlaps four counties, appraised by only the Mason County Appraisal District.

IMPLEMENTATION SCHEDULE FOR SENATE BILL 621  
of the  
66TH TEXAS LEGISLATURE

January 1, 1980

School Tax Assessment Practices Board is replaced with the Senate Property Tax Board.

Responsibilities of the Comptroller and the State Tax Board regarding property tax administration are transferred to the State Property Tax Board.

Appraisal district board of directors take office.

Assessment ratio on state ad valorem taxes is reduced to .0001 percent.

Provisions defining taxable property and exemptions take effect.

Methods of appraising transportation business intangibles and railroad rolling stock take effect.

State Property Tax Board will allocate \$2,887,000 in state appropriations to the appraisal districts to aid in planning for implementing the Code.

January 1, 1981

Assessment ratios for local property taxes abolished.

State Property Tax Board will allocate another \$2,887,000 to the appraisal districts.

Each appraisal district may pass its own budget, allocate the cost among its participating taxing units, and establish, equip and staff an appraisal office.

October 3, 1981

Any multi-county taxing unit must designate one appraisal district to appraise all its taxable property, if it wishes to do so.

January 1, 1982

Appraisal review appointed and empowered.

New procedures for administering exemptions become operative.

Duties of assessors and collectors are redefined.

Provisions regarding appraisal methods and procedures, local appraisal powers, taxable situs, renditions, assessment (other than the two above mentioned ratio changes), collections, tax liens and personal liability, delinquency, tax sales redemption, and local judicial remedies become effective.

**PUBLIC ACCESS POLICIES FOR MEETINGS  
OF APPRAISAL DISTRICT  
BOARDS OF DIRECTORS**

As required by Section 6.04, Texas Tax Code

Adopted: \_\_\_\_\_ 05/28/03 \_\_\_\_\_

Revised: \_\_\_\_\_ 06/16/02 \_\_\_\_\_

**APPRAISAL DISTRICT  
PUBLIC INFORMATION  
FUNCTIONS OF THE BOARD OF DIRECTORS  
AND  
PUBLIC COMPLAINT RESOLUTION  
TEXAS TAX CODE, SECTION 6.04 (1)**

The Texas Legislature enacted the Tax Code in 1979 and for the first time created county-wide appraisal of property for ad valorem taxation. This function was assigned to appraisal districts pursuant to Chapter 6 of the Code.

Governance of the districts was given to a board of directors. The members may not receive compensation for service on the board, but are entitled to reimbursement for actual and necessary expenses. Specific responsibilities of the board of directors are:

- (1) appointing the chief appraiser;
- (2) contracting with other appraisal offices, taxing units, or private firms to perform appraisal functions;
- (3) adopting annual budgets for the operation of the appraisal office;
- (4) determining a method of financing the annual budgets based on cost allocation among taxing units;
- (5) purchasing or leasing real property, as well as constructing improvements, to establish the appraisal office;
- (6) ensuring preparation of annual audits by certified public accountants;
- (7) selecting a financial institution to deposit funds through bid solicitation;
- (8) entering contracts for appraisal functions, and for all expenditures in excess of \$5,000 complying with the competitive bidding requirements established by law;
- (9) being a necessary party to lawsuits brought by property owners concerning appraisals;
- (10) approving the appointment of the agricultural advisory board;
- (11) appointing the members of the appraisal review board and increasing the size of said board's membership when necessary; and
- (12) administering the district office in any other manner required by law.

**The board of directors has no responsibility for setting tax rates, appraising property, adjusting appraisals, granting or denying exemptions, or any other matter directly affecting the value of property.**

If any member of the public wishes to file a complaint with the board of directors concerning the operation of the appraisal office or any other function over which the board has responsibility, he or she may do so. Written correspondence to the chairman of the board outlining the complaint should be delivered to the chief appraiser of the district at the appraisal district office.

The chief appraiser will transmit copies of all the correspondence to members of the board of directors. The issues raised in such complaints or commentary will be discussed by the board at the next scheduled public meeting, and public testimony will be invited.

Pursuant to Section 6.04 (g), Texas Tax Code, the board of directors shall notify the parties to the complaint concerning its status on a quarterly basis until final disposition of the matter, unless notice would jeopardize an undercover investigation.

**PUBLIC ACCESS POLICIES FOR**  
**MEETINGS OF APPRAISAL DISTRICT**  
**BOARDS OF DIRECTORS**

Pursuant to Section 6.04 (d), Texas Tax Code, a reasonable period of time at the end of each meeting of the Appraisal District Board of Directors shall be provided for public comments on Appraisal District and Appraisal Review Board policies and procedures. The period of time shall be determined at the discretion of the Chairman of the Board of Directors at each meeting.

Pursuant to Section 6.04 (e), Texas Tax Code, the following policies are adopted to provide public access to the Board of Directors for purposes of testimony at public meetings concerning Appraisal District and Appraisal Review Board policies and procedures, as well as any matter over which the Board of Directors has responsibility:

1. Any non-English speaking person, deaf person, or person who has any physical, mental or development disability desiring to appear before the Board must file a written request with the Chief Appraiser, who will schedule the person to present testimony at the next regularly scheduled board meeting. The request should indicate any special assistance or arrangement required to make the presentation to the Board possible.
2. The Chief Appraiser shall appoint annually at least one bilingual person in the county to serve as an interpreter. An interpreter shall attend any meeting of the Board of Directors in which a non-English speaking person is scheduled to testify and shall be paid a per diem amount equal to that paid to members of the Appraisal Review Board.
3. The Chief Appraiser shall coordinate with the area service council of the Texas Commission for the deaf (see attachment A) in obtaining services and shall appoint annually an interpreter to attend any meeting of the Board of Directors in which a deaf person is scheduled to testify. The interpreter shall be paid a per diem amount equal to that paid to members of the Appraisal Review Board.
4. The Chief Appraiser shall coordinate with the Texas Rehabilitation Commission, the United Way, and other public and private agencies with regional offices (see attachment B) to provide proper arrangements for public forums, to include the correct placement of microphones, sufficient area for wheelchairs and other mobility aides, and any other matter which would assist in improved access to the Board of Directors in a public hearing.
5. Meetings of the Board of Directors for which written notice has been given from persons requiring barrier free access shall be conducted in public buildings complying with the standards and specifications adopted by the State Purchasing and General Services Commission (P.O. Box 13047, Capitol Station, Austin, Texas 78711) pursuant to the Elimination of Architectural Barriers Act, Article 7 of Article 601B, V.T.C.S., where available. If no barrier-free public buildings are available in the district, the Chief Appraiser shall make arrangements for temporary wheelchair ramps to be available, as well as other physical aides for persons with disabilities.

## RECORDS MANAGEMENT PROGRAM

WHEREAS, Title 6, Subtitle C, Local Government Code provides that a Central Appraisal District must establish by Ordinance or Order an active and continuing records management program to be administered by a Records Management Officer; and

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

BE IT ORDAINED BY THE BOARD OF DIRECTORS OF MASON COUNTY APPRAISAL DISTRICT:

SECTION 1. DEFINITION OF APPRAISAL DISTRICT RECORDS. All documents, papers, letters, books, maps, photographs, sound or video recordings, microfilm, magnetic tape, electronic media, regardless of whether public access to it is open or restricted under the laws of the state, created or received by Mason County Appraisal District or any of its officers or employees pursuant to law or in the transaction of public business are hereby declared to be the records of the Mason County Appraisal District and shall be created, maintained, and disposed of in accordance with the provisions of the ORDINANCE or procedures authorized by it and in no other manner.

SECTION 2. ADDITIONAL DEFINITIONS. Records management means the application of management techniques to the creation, use, maintenance, retention, preservation, and disposal of records for the purposes of reducing the costs and improving the efficiency of record keeping. The term includes the development of records control schedules, the management of filing and information retrieval systems, the protection of essential and permanent records, the economical and space-effective storage of inactive records, control over the creation and distribution of forms, reports, and correspondence, and the management of micro graphics and electronic and other records storage systems.

SECTION 3. APPRAISAL DISTRICT RECORDS DECLARED PUBLIC PROPERTY. All Appraisal District records as defined in Section 1 of this ordinance are hereby declared to be the property of the Mason County Appraisal District. No Appraisal District official or employee has by virtue of his or her position, any personal or property right to such records even though he or she may have developed or compiled them. The unauthorized destruction, removal from files, or use of such records is prohibited.

SECTION 4. POLICY. It is hereby declared to be the policy of the Mason County Appraisal District to provide for the efficient, economical, and effective controls over the creation, distribution, organization, maintenance, use, and disposition of all Appraisal District records through a comprehensive system of integrated procedures for the management of records from their creation to their ultimate disposition, consistent with the requirements of the Texas Local Government Records Act and accepted records management practice.

SECTION 5. DESIGNATION OF RECORDS MANAGEMENT OFFICER. The bookkeeper shall serve as Records Management Officer for the Mason County Appraisal District. As provided by state law, each successive holder of the office shall file his or her name with the director and librarian of the Texas State Library within thirty days of the initial designation or of taking up the office, as applicable.

SECTION 6. RECORDS MANAGEMENT PLAN. The Records Management Officer shall develop a records management plan for the Mason County Appraisal District for submission to the Board of Directors. The plan must contain policies and procedures designed to reduce the costs and improve the efficiency of record keeping, to adequately preserve those records of the Mason County Appraisal District that are of historical value and be designed to enable the Records Management Officer to carry out his or her duties prescribed by state law and this ORDINANCE effectively.

SECTION 7. COMPLIANCE - STATE PROPERTY TAX BOARD. The Records Management Plan will, at all times, be in compliance with rules and directives and meet all requirements of the STATE PROPERTY TAX BOARD.

ORDINANCE: A copy of this Ordinance adopted by the Board of Directors of the Mason County Appraisal District will be filed according to instructions with: Local Records Division, State Library and Archives Commission P.O. Box 12927 Austin, Texas 78711 (Phone: 512 463-5478)



## RESOLUTION

A Resolution Providing for the Imposition of the Penalty Under the Provisions of Section 33.07 of the Property Tax Code on behalf of

### MASON COUNTY EDUCATION DISTRICT

WHEREAS MASON COUNTY APPRAISAL DISTRICT is authorized by the provisions of Section 20.945 of the Education Code and Section 33.07 of the Property Tax Code to impose an additional penalty to defray the collection costs of MASON COUNTY EDUCATION DISTRICT, and

WHEREAS THE provisions of Section 6.30 of the Property Tax Code have been complied with and an additional penalty of 15% of all delinquent taxes, penalties and interest due and unpaid as of July 1, 1992 to MASON COUNTY EDUCATION DISTRICT is appropriate and needed to defray delinquent tax collection costs;

NOW, THEREFORE, BE IT HEREBY RESOLVED BY MASON COUNTY APPRAISAL DISTRICT that an additional penalty of 15% under the provisions of Section 33.07 of the Property Tax Code is imposed on behalf of MASON COUNTY EDUCATION DISTRICT for all taxes for the tax year 1991 and 1992

BE IT FURTHER RESOLVED that this resolution shall remain in effect for all subsequent tax years until repealed.

PASSED AND APPROVED ON 7/10/03.

  
\_\_\_\_\_  
Charles Reichenau, Board Chairman

MASON COUNTY APPRAISAL DISTRICT

EMPLOYEE PERSONNEL POLICY AND PROCEDURES

AMENDED AND ADOPTED        May 28       , 2003  
REVISED               July 16, 2003

**PERSONNEL POLICY**  
**FOR THE**  
**MASON COUNTY APPRAISAL DISTRICT**

**APPLICABILITY:** This policy shall apply to all employees of the Mason County Appraisal District

**AUTHORITY AND MAINTENANCE OF PERSONNEL POLICY:** The Chief Appraiser with the approval of the Board of Directors shall maintain and administer the policy set herein. The policies and procedures found in this employee handbook may change from time to time at the sole discretion of the chief appraiser and the board of directors. The Chief Appraiser along with the Board of Directors reserves the right to change or modify any of the provisions of these policies and procedures at any time without notice.

**STANDARDS OF RECRUITMENT, APPOINTMENT AND SEVERANCE**

**EQUAL OPPORTUNITY STATEMENT:** The Mason County Appraisal District provides equal employment opportunity without regard to race, color, sex, religion, national origin, age or disability. The Mason CAD conforms with all applicable federal and state laws, rules, guidelines and regulations and provides equal employment opportunity in all employment and employee relations.

Mason CAD assures that all applicants for employment and all Mason CAD employees are given equal consideration based solely on job-related factors, such as qualifications, performance and availability. Such equal consideration applies to all personnel actions, including but not limited to recruitment, selection, appointment, job assignment, training, transfer, promotion, merit increases, demotion, termination, pay rates and fringe benefits. Mason CAD reviews, evaluates and monitors all personnel matters to ensure that they are in accordance with this policy.

Mason CAD investigates charges of alleged discrimination in employment, and informs employees of their rights in regard to equal employment.

Any employee who feels that discrimination is a factor in his or her relationship with the department staff or administration is entitled to file a grievance with the Chief Appraiser in accordance with Title 7 of the Civil Rights Act. Retaliation against an employee for filing a grievance is strictly forbidden.

**AUTHORITY OF APPOINTMENT:** All employees, except the Chief Appraiser, of the Mason County Appraisal District serve as a result of employment by the Chief Appraiser. The Chief Appraiser serves as a result of employment by the Board of Directors.

**TEMPORARY OR PART-TIME APPOINTMENT:** An employee shall be designated a temporary or part-time employee if the work scheduled for the position of employment is budgeted for a period of less than one year and is not designated a Full-time or salaried position. Temporary or part-time employees will not be granted annual leave or legal holidays that come during their term of employment.

**RESIGNATION:** To resign in good standing, an employee shall submit his or her resignation in writing two weeks prior to the effective date of resignation. Salary for accrued vacation will be honored, but no sick leave pay shall be honored.

**SEVERANCE:** An employee may be severed from employment by the Chief Appraiser for one or more of the causes enumerated herein:

- (1) Repeated and habitual tardiness or early departure;
- (2) Unsatisfactory performance of the quality or quantity of work considered standard for that position;

- (3) Failure to carry out a direct instruction by a superior;
- (4) Aggravated and habitual inability to get along with fellow workers;
- (5) Creation of intolerable working conditions for other employees;
- (6) Negligent or willful destruction of District property;
- (7) Reporting for duty or working under the influence of alcohol or illegal drugs;
- (8) Abuse of sick leave;
- (9) Absence without leave, unauthorized leave and/or excessive absence for personal reasons;
- (10) Discourtesy to the public;
- (11) Acceptance of any gratuity or gift for the performance of official duties;
- (12) Conviction of a felony or a misdemeanor offense involving moral turpitude;
- (13) Other actions that conflict with EEOC guidelines;
- (14) Willful violation of District Procedures and Rules; and-
- (15) Willful disregard or violation of the Code of Ethics of the Board of Tax Professional Examiners of the State of Texas

Severance may be, but is not required to be preceded by a conference with the chief appraiser and may be, but is not required to be, preceded by a probationary period of time to be determined by the chief appraiser in which the employee will be given a written statement of areas in which improvements are mandatory and an opportunity to improve in these areas. Severance may be immediate and without a conference or an opportunity to improve performance if in the sole judgment and discretion of the chief appraiser the best interests of the appraisal district are served by immediate termination of the employee. No part of the personnel policies is intended to create, and should not be construed to create tenure, contractual rights, or any expectation of continued employment.

**CESSATION OF EXISTENCE:** Should the Appraisal District cease to exist, each employee would receive one (1) days pay for each year that he or she has been employed to that date. The basis for such pay shall be determined by the salary rate in effect at the time of cessation.

**DISCIPLINARY ACTION:** Disciplinary action shall only be taken by the Chief Appraiser. All disciplinary actions (written, oral, or adverse) shall be recorded in the personnel file of the employee being disciplined. Acts sufficient for severance under this policy are sufficient cause for disciplinary action under this section.

Disciplinary actions are restricted to the following actions:

- (1) Face-to-face oral admonishment or warning by the Chief Appraiser.
- (2) Written warning to the employee by the Chief Appraiser with a copy to be filed in employee's personnel file.
- (3) Suspension with or without pay subject to the discretion of the Chief Appraiser and with the approval of the Board of Directors.

**FRINGE BENEFITS:** Mason County Appraisal District employees will have the following fringe benefits.

**RETIREMENT PLAN:** The retirement plan is a money purchase pension plan and is mandatory for all regular salaried employees provided he or she will not be age 58 before the date of their employment. Retirement deductions are withheld from employee paychecks at a rate of 7% of gross pay. The District shall contribute 10% of employee gross pay. Vestment, anniversary dates and conditions pertinent to the retirement plan are outlined in the plan manual.

**HEALTH INSURANCE PLAN:** All regular salaried employees receive monies for health insurance compensation until such time as an affordable health plan can be obtained. The in lieu of health insurance monies level for employees is at the discretion of the board of directors and the chief appraiser within the confines of the budget. When a major medical health plan is obtained the District will be responsible for the premiums of the employee hospitalization and the in lieu of compensation will cease. The employee and not the district will pay premiums for dependent coverage. All premiums to be paid by the employee shall be withheld from the employee's monthly salary. An employee leaving the employment of the district shall terminate the responsibility of the Mason County Appraisal District.

**DEFERED COMPENSATION:** The district participates in a deferred compensation plan in which each employee has the opportunity to contribute to on an individual basis. The district does not

meet any contributions of employees and does not require employees to participate. This plan is strictly voluntary for the employee. The Mason County Appraisal District, its board of Directors and the Chief Appraiser are not responsible for the monies contributed to this plan or its operation of such monies.

**HOLIDAYS:** Mason County Appraisal District salaried employees will observe the following holidays:

- (1) NEW YEAR'S DAY (to be observed on the first working day of the year)
- (2) PRESIDENT'S DAY
- (3) GOOD FRIDAY
- (4) MEMORIAL DAY
- (5) FOURTH OF JULY
- (6) MASON COUNTY ROUND-UP
- (7) LABOR DAY
- (8) VETERANS DAY
- (9) THANKSGIVING (2 days)
- (10) CHRISTMAS (3 DAYS)
- (11) 1 PERSONAL DAY IN LIEU OF NEW YEAR'S EVE (the district can not be closed on the last day of the year and only leave for extenuating circumstances may be authorized at the discretion of the chief appraiser)

**VACATIONS:** Each salaried employee shall be entitled to one work week (5 days) vacation, with pay, upon completion of 12 months of continuous employment. An employee with 24 or more months of continuous employment shall be entitled to two work weeks (10 days) vacation, with pay, during that year. An employee with 10 years or more of continuous employment shall be entitled to three work weeks (15 days) of vacation, with pay, per year. The chief appraiser shall be granted two weeks (10 days), with pay, after one year of continuous employment.

- (1) Vacation pay shall be paid at the regular rate of pay.
- (2) Vacations shall be requested in writing by the person concerned and approved by the Chief Appraiser. Written requests should be received at least fifteen days prior to vacation initiation. Employees may request their eligible vacation time at any time after accrual, based on the number of days earned, but shall not be allowed to "borrow" vacation against possible future earnings. The final decision for vacation schedules will rest with the Chief Appraiser.
- (3) Vacation time may not be taken in units of less than one day, nor in units of more than 10 days (2 weeks) without the approval of the Chief Appraiser.
- (4) Vacation time cannot be accrued. Leave balances remaining as of the employment date each year shall be reduced to zero without compensation.
- (5) An employee who enters the district's service before the 16th day of a given month or leaves after the 15th day of a given month shall be credited with a completed month for vacation leave purposes.
- (6) In the event of termination of employment of an employee for any cause, the employee will be entitled to payment for all earned vacation leave prorated on the basis of the number of completed months of service not to exceed ten (10) days. The basis for such pay shall be determined by the salary rate in effect at the time of termination.
- (7) Other than as herein above provided, an employee shall not be entitled to any additional compensation or payment in lieu of vacation except for extenuating circumstances approved by the board of directors.
- (8) Should an illness or accident occur while on annual leave, the employee shall remain on annual leave until such leave is exhausted, as annual leave is exhausted, accrued sick leave will be granted and continued until exhausted or employee returns to work.
- (9) Vacation time may not be requested for or taken in the last three (3) working days of December or the last four (4) working days of January.

**SICK LEAVE:** Each salaried employee shall be entitled to 1 day per month of sick leave with pay upon completion of six months of continuous employment with the District after which sick leave

shall accrue at the rate of one (1) day per completed month of employment on a regular basis, for a total of 12 days per year.

- (1) Sick leave may be accrued, but shall not exceed 20 days. Leave balances exceeding this maximum as of the employment date each year shall be reduced to the allowable limit without compensation.
- (2) Sick leave is granted to employees who are in fact ill or physically incapacitated or whose immediate family members (sibling, spouse, parent, or child) are ill and need attention. Employees may use or request their eligible sick leave time at any time after accrual, based on the number of days earned, but shall not be allowed to "borrow" sick leave against possible future earnings. If the employee does not have any accrued sick leave then the time missed will be taken out of said employees next pay check at the current rate of pay.
- (3) False claims for sick leave are cause for disciplinary action or severance.
- (4) An employee who enters the district's service before the 16th day of a given month or leaves after the 15th day of a given month shall be credited with a completed month for sick leave purposes.
- (5) After sick leave is exhausted, vacation time can be used with the approval of the Chief Appraiser.
- (6) Sick leave in excess of five (5) consecutive working days will require certification by a physician's statement, unless waived by the Chief Appraiser.
- (7) Following surgery or extended sick leave of more than ten (10) consecutive days, an employee may not return to full duty without approval of attending physician. Limited duty may be available under certain circumstances to be determined by the Chief Appraiser and/or the Board of Directors. If an employee is not able to return to work after all available sick leave and vacation has been used, that employee will be placed on temporary leave without pay, but no advanced leave may be allowed. An employee may return to his position or one of similar nature with all prior privileges provided that not more than 120 calendar days have elapsed since the beginning of the leave time involved. After 120 days absence the job position could be forfeited. However, job forfeiture will be reviewed by the Chief Appraiser and the Board of Directors. A written notice must be given to the employee if the position is terminated.
- (8) In no case will sick leave be paid after an employee is severed, dismissed, or resigns.

**COMPASSIONATE LEAVE:** In the event of a death or serious illness of an immediate family member (sibling, spouse, parent, or child) or similar major personal problem, the Chief Appraiser may grant, not to exceed five working days per calendar year, compassionate leave with pay to an employee with more than two years of service.

**LEAVE OF ABSENCE:** All regular employees shall be eligible for a leave of absence without pay for compassionate reasons or compelling personal reasons. The Chief Appraiser will consider length of service, quality of performance and the urgency of need in passing upon such requests. The length of such leave shall not exceed a total of ninety days per year. Benefits and privilege will cease for leaves of absence exceeding ninety days.

**MILITARY LEAVE:** Military leave shall be of two classes:

- (1) Short tour: Employees of the Mason County Appraisal District who shall be members of the State Military Forces or members of any Reserve Components of Armed Forces shall be entitled to leave of absence from their respective duties without loss of time or efficiency rating or vacation time or salary on all days during which they shall be engaged in authorized training or duty ordered or authorized by proper authority, not to exceed fifteen days in any calendar year.
- (2) Indefinite Military Leave: Employees who volunteer for military service during a national emergency or who are called to service by appropriate military authorities at any time shall be granted military leave of absence without pay through ninety days after date of discharge.

**CIVIL DUTIES:** No deduction shall be made from an employee's wages or salary due to absence from work because of attending court as a witness or juror.

**ELECTIONS:** All employees entitled to vote in national, state, and local elections shall, if necessary, be allowed sufficient time off, not to exceed one hour pay, to exercise his/her right.

**CIVIC DUTIES AND PUBLIC RELATIONS:** With the Chief Appraiser approval no deductions shall be made from an employee's wages or salary due to absence from work because of attending meetings, events which are part of the employees responsibilities with an organization or any other function or event at which good Public Relations with the District can be created.

**ABSENCE WITHOUT LEAVE:** No employee may be absent from duty without notifying the Chief Appraiser as soon as possible. Unexcused absences shall be a cause for dismissal or disciplinary actions.

**COMPENSATORY LEAVE:** All salaried employees shall be eligible for compensatory leave for service beyond forty hours per week during a regular work week. A work week shall begin Monday and end on Sunday. During that period, if duties authorized by the Chief Appraiser cause an employee to accrue any amount of time exceeding one hour or more beyond a forty hour week, said employee shall be credited with compensatory time at the regular rate (one hour for one hour). All compensatory time credit shall be submitted in writing by an employee. Failure to document compensatory time during any reporting period shall cause loss of compensatory time credit. An employee shall utilize the credit in the year in which it was accrued. Compensatory time may be accumulated up to 20 hrs. Compensatory time shall be requested in writing. Said request shall be in the Chief Appraiser's office seven days prior to requested date of utilization. When taking a review course for a level exam there will be no compensatory time for the Saturday class or the time spent at the hotel on the Sunday before the Monday Exam. This is a convenience for the employee and not a necessity for said employee and compensatory time will not be issued. In the event of termination of employment of an employee for any cause, the employee will be entitled to payment for all earned compensatory leave not to exceed 10 hours. The basis for such pay shall be determined by the salary rate in effect at the time of termination.

**PROFESSIONAL REGISTRATIONS:** The Mason County Appraisal District will pay the registration fee for all employees required to be registered with the Board of Tax Professional Examiners and other organizations as directed by the board. All employees holding positions with the Mason CAD, which require professional registration or certification, such as appraisers, must maintain such registration or certification during their employment. Failure to do so will result in automatic termination of employment with the district.

**EDUCATION:** All employees required to be registered and certified will attend the educational courses approved by the Comptroller of Public Accounts Property Tax Division and the Board of Tax Professional Examiners. Attendance to these educational courses will be scheduled by the Chief Appraiser.

**BREAKS:** All employees will receive two (2) breaks per day not to exceed fifteen (15) minutes each. One break may be taken in the mornings and one in the afternoon.

**SOCIAL SECURITY (FICA):** No social security or FICA payments are withheld for employees that qualify for the retirement program as prescribed by law. FICA payments will be withheld from paycheck of hourly and part time employees that do not qualify for the retirement plan.

**CHAPTER II**  
**GENERAL CONDUCT**



## CHAPTER II GENERAL CONDUCT

**CHANGE OF STATUS:** All employees shall report changes of address, telephone number, number of dependents, marital status, and other payroll related data to the Chief Appraiser.

**OUTSIDE BUSINESS ACTIVITY:** District employees shall not engage in business activity other than designated by their employment while acting on district time. Full-time district employees shall not engage in after hours secondary employment which interferes with the performance of their regular duties as employees of the district.

**DISTRICT PROPERTY:** All employees using department equipment shall be required to return said equipment prior to severance or resignation. No final salary award will be made to an employee until all equipment issued to that employee is returned.

**ABSENCE DUE TO ILLNESS:** Should an employee become ill and not be able to report to work, notice by telephone should be given to the immediate supervisor not later than 8:30 a.m. on the date of expected absence.

**RELEASE OF CONFIDENTIAL INFORMATION:** In accordance with Federal Statute regarding the release of confidential information, the following procedures are to be utilized in releasing confidential information:

- (1) The charge and custody of records within this department are the sole responsibility of the Chief Appraiser therefore release of information pertaining to taxpayers of this district is also under the Chief Appraiser's scope of responsibility. Under no circumstances can confidential taxpayer information be released by an employee other than the Chief Appraiser or Office Manager.
- (2) Information that is a matter of public record may be released by this office to any person in the private sector.

**FIREARM POLICY:** Department personnel are not authorized to carry firearms in carrying out the duties of their office.

### OFFICE PROCEDURES

- (1) **CONFIDENTIALITY:** The contents of district files and conversations which transpire within the Appraisal District Office are considered confidential and are not to be discussed with any person who does not have a "need to know".
- (2) **THE OFFICE:** The office is to be "uncluttered": no magazines, newspapers, catalogs, etc. are to be on office furniture or in plain sight. All cash drawers are to be locked when the office is closed. Work days are normally Monday through Thursday. Working hours are 8:00 a.m. until 12 noon and 1:00 p.m. until 5:00 p.m. Friday working hours are 8:00 a.m. until 12 noon and 1:00 p.m. until 4:00 p.m. Except when December 31 or January 31 falls on a Friday the office will remain open until 5:00 p.m. without compensatory time allowance until after 6:00 p.m., which is one hour after the 40 hour work week. See Compensatory Leave.
- (3) **PAY PERIODS:** Employees are paid on the 15<sup>th</sup> of each month and the last working day of each month. All salaried employees are figured on a 260 day (2080 hours) work year. Hourly employees shall also be paid as above, with cut-off days for turning in time sheets to be on the 15<sup>th</sup> and last working day of each month. If the pay period falls on a holiday or weekend, payment will be received on the last working day preceding the holiday or weekend.
- (4) **PERSONNEL FOLDERS:** Folders are to be maintained in the Chief Appraisers office.  
The folders will contain:
  1. Resume
  2. Copies of training certificates and correspondence
  3. Disciplinary actions
  4. Vacation correspondence
  5. Grievance correspondence
  6. Any other correspondence deemed appropriate for inclusion by the Chief Appraiser
  7. Evaluations

- (5) **EMPLOYEE EVALUATIONS:** Employees are to be evaluated by the Chief Appraiser once every six months for the first year of employment, then annually unless Chief Appraiser finds cause for more frequent evaluations.
- (6) **DRUG-FREE AND SMOKE-FREE WORKPLACE:**
1. All employees, including the Chief Appraiser, of the Mason County Appraisal District are hereby notified that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in the workplace of the district. Employees who violate this policy will be subject to immediate termination of employment.
  2. Each employee of the district will be furnished a copy of this policy.
  3. All employees of the district will abide by the terms of this policy and will notify the district of any statute conviction for a violation occurring no later than five days after such conviction.
  4. The district will notify any funding agency so requiring, within ten (10) days after receiving notice under the above paragraph from an employee or otherwise receiving actual notice of such conviction.
  5. Any employee so convicted will be terminated immediately.
  6. The Mason County Appraisal District will make a good faith effort to maintain a drug free work place through the implementation of this policy.
  7. The appraisal district prohibits smoking within the appraisal office work place.
- (7) **SALARIES:** The Mason County Appraisal District Board of Directors shall adopt the annual budget in accordance with section 6.06 of the Texas Property Tax Code. The salary level of employees is at the discretion of the board of directors and the chief appraiser within the confines of the budget. When there is an increase in salary for a specified position it does not automatically increase the persons salary that holds that position. Salary increases are on a merited basis and at the chief appraisers discretion.
- (8) **PROBATIONARY PERIODS:** New employees filling vacancies for full-time positions will be on a probationary period for six months. The Chief Appraiser shall conduct an employee evaluation at the end of the probationary period to determine if permanent employment is recommended.
- (9) **TELEPHONE USE:** There are to be no personal long distance calls charged to the Districts telephone. In the event of an emergency call, the employee must immediately notify his/her supervisor and the telephone call is recorded in a record file. Local personal calls will be kept to an absolute minimum. To take advantage of this situation will be grounds for dismissal. Most calls can be made on employees morning and afternoon breaks and during their lunch hour.
- (10) **INJURY ON THE JOB:** The district recognizes the Workman's Compensation Law. The employees accumulated sick leave will be used during the seven day waiting period required by Workman's Compensation and, thereafter, for so long as the accumulated sick leave and accumulated vacation time will last. Such sick leave and vacation time will be used to supplement Workman's Compensation to allow employee to draw full salary. After the accumulated sick leave and vacation time has been expended, the employee will continue to draw compensation, at the rate prescribed by Statute for Workman's Compensation. Up to six days sick leave will be advanced, if the employee does not have accumulated sick leave. After employee returns to work, and accumulates sick leave, the amount advanced will be deducted. If employee terminates before advanced time received is paid back then the remaining advanced sick leave time will be deducted from the employee's final paycheck.
- (11) **ABSENCE FROM DUTY REPORTS:** An absence from duty report form will be furnished by the Mason County Appraisal District and must be filled out by each employee when being absent from duty for any reason. These reports are to be filed with your designated personnel or the chief appraiser. If the absence is due to illness, supporting information may be requested from the attending physician. The designated employee shall be responsible for seeing that these reports are filed in the employees personnel file.

**CHAPTER III**  
**TRAVEL POLICY**

### CHAPTER III

#### TRAVEL POLICY

**MILEAGE:** Travel reimbursement as a result of official duties as an employee of the Mason County Appraisal District shall be based on the rate of .32 cents per mile. Reimbursement shall be made only when a proper claim is filed with the Chief Appraiser. Each claim will list the point of departure and the odometer reading at departure, the destination, the case name and the odometer reading at return arrival. Each trip will also list the date of travel and reason for travel. No estimated travel will be accepted.

**PER DIEM:** Subsistence expenses (meals, lodging, and department incurred expenses) that result from the official duties of office for employees of the Mason County Appraisal District, shall be verified with the Chief Appraiser and a voucher will be dispensed for reimbursement. Prior approval for such travel is required from the Chief Appraiser. No reimbursement for meals will be paid for claims made on a meal taken in the Appraisal District. Subsistence for overnight travel shall be paid at a rate based on the actual cost of lodging with an additional meal allowance not exceeding \$35.00 per 24 hour period. Meals taken during the course of business in relation to travel that is not overnight travel shall be limited to \$15.00 per meal and are reimbursable if a staff member is away from his or her duty station for more than six hours in an eight hour workday.

**TRAVEL TIME:** Time spent traveling to and from schools, seminars, conferences, and other work related functions to which employees must travel during non-working hours will be paid back as compensatory time. This does not include lodging time, there will be no compensatory time given for overnight stays. Only travel time to and from designated places, not travel time used going to other locations (I.E. to eat, shopping, movies, etc.). When taking a review course for a level exam there will be no compensatory time for the Saturday class or the time spent at the hotel on the Sunday before the Monday Exam. This is a convenience for the employee and not a necessity for said employee and compensatory time will not be issued.

I have received a copy of the policies and procedures of the Mason County Appraisal District.

I have read and understand them.

Signed this the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

Date received \_\_\_\_\_

\_\_\_\_\_  
Employee Signature

**STAFF VIOLATION REPORT**

Violation of Office Policy/Procedure by an individual Staff Member.

Date: \_\_\_\_\_

Violator's Name: \_\_\_\_\_

VIOLATION:

\_\_\_\_\_  
EMPLOYEE'S SIGNATURE

\_\_\_\_\_  
TERRY FARRIS, CHIEF APPRAISER

**"AT WILL" STATEMENT**

I hereby understand and acknowledge that, unless otherwise defined by applicable law, any employment relationship with the Mason County Appraisal District is of an "at will" nature, which means that the Employee may resign at any time and the Employer may discharge Employee at any time with or without cause. It is further understood that this "at will" employment relationship may not be changed by any written document or by conduct unless such change is specifically acknowledged in writing by an authorized executive of the Mason County Appraisal District.

I understand, also, that I am required to abide by all rules and regulations of the employer.

\_\_\_\_\_  
SIGNATURE OF APPLICANT

\_\_\_\_\_  
DATE





**VII. COOPERATION** Employee demonstrates a willingness to work with associates, subordinates, supervisors and others. Responds willingly to changes in procedure, process, responsibility and assignments.

Overall Rating: (circle one)           (see key on reverse side)

Comments:

**VIII. INITIATIVE** Demonstrates an ability to think and act independently. Originates innovative ideas and methods to improve job or complete tasks better.

Overall Rating: (circle one)           (see key on reverse side)

Comments:

**IX. WORK ENVIRONMENT AND SAFETY** Maintains a safe and pleasant work environment, follows safety regulations, and actively contributes towards a safe workplace.

Overall Rating: (circle one)           (see key on reverse side)

Comments:

**X. OVERALL PERFORMANCE** Overall appraisal of the employee's job performance.

Overall Rating: (circle one)           (see key on reverse side)

Comments:

**ACTION PLAN:** The criteria above is important in order to properly evaluate the employee's performance. The following Action Plan describes the employee's specific strengths and weaknesses, and addresses what can be done to improve their position toward continued growth.

Major weak points are:

These weak points can be strengthened by:

Major strong points are:

These strong points can be more effectively utilized by:

Supervisor	Date	Reviewing Officer	Date
Has this report been discussed with employee? <input type="checkbox"/> YES <input type="checkbox"/> NO			
If "NO", Reason why:			
If "YES", Employee's comments:			
Employee	Date		

