

WHARTON COUNTY APPRAISAL DISTRICT

POLICY AND PROCEDURES

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ADOPTED
February 8, 2007

CREATION OF THE WHARTON 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, an appraisal district, boundaries of which will generally follow those of the county, charged with the responsibility for:

- 1) listing and appraising all 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 5 members elected by the governing bodies of the school districts, incorporated cities and towns, and the county government, all in accordance with the following guidelines:

ACTION MUST BE TAKEN BEFORE:

ACTION REQUIRED

September 15	Commissioners court must resolve to join the appraisal district in order to participate in the directorship elections. Multi-county tax units must notify the county clerk that they have designated one appraisal district, for purposes of director elections.
October 1	County clerk must notify each voting taxing unit of its number of votes
October 15	The governing body of each voting unit must submit the names of any nominees to the county clerk
October 30	The County Clerk must prepare an alphabetized ballot and deliver a copy to each voting unit.
November 15	Each governing body entitled to vote must cast its votes and submit them to the county clerk.
December 1	The county clerk must count the votes, declare the newly elected board of directors and notify all taxing units in the district
January 1, 1980	Newly elected Board of Directors begin their two year term of office.

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

January 1, 1980

School Tax Assessment Practices Board is replaced with the State 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 Tax Code.

January 1, 1981

Assessment ratios for local property taxes abolished.

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

Each appraisal district may pass its own budget, allocate the cost among its participating tax 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.

January 1, 1982

Appraisal Review boards are 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, collections, tax liens and personal liability, delinquency, tax sales redemptions, and local judicial remedies become effective.

FUNCTIONS OF THE BOARD OF DIRECTORS

Wharton County Appraisal District

The Texas Legislature enacted the Tax Code in 1979 and for the first time created countywide appraisal of property for ad valorem taxation. This function was assigned to appraisal districts pursuant to Chapter 6 of the Tax 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 for 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 district
- 4) Determining a method of financing the annual budget based on cost allocation among taxing units;
- 5) Purchasing or leasing real property, as well as constructing improvements to establish the appraisal district office
- 6) Ensuring preparation of annual audits by certified public accountants;
- 7) Selecting a financial institution to deposit funds through bid solicitations;
- 8) Entering contracts for appraisal functions, all for all expenditures, comply 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;
- 12) Develop a biennial written reappraisal plan for the district's appraisal activities
- 13) 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.

Effective September 2007, Section 6.15, Property Tax Code.

It is a criminal offense for a member of the board of directors to directly or indirectly communicate with the chief appraiser on any matter relating to the appraisal of property, except in open session with an agenda item.

BOARD OF DIRECTORS

PUBLIC COMPLAINT PROCEDURES

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 name and mailing address of the party that files complaint must be provided to allow for a follow-up with any agenda or board action taken in response to the complaint.

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.

No employee or official of the appraisal district shall be sanctioned or disciplined in any manner by the board in response to a complaint without being given an opportunity to be heard by the board at a public meeting. Each employee and official of the appraisal district shall cooperate fully with an investigation stemming from any complaint.

At each regular meeting, the board shall request that the chief appraiser report on the status of all pending complaints.

Pursuant to Section 6.04(g), Texas Property 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.

BOARD OF DIRECTORS

PUBLIC ACCESS POLICIES FOR MEETINGS

Pursuant to Section 6.04(d), Texas Property Tax Code, a reasonable period of time at the beginning of each meeting of the Appraisal District Board of Directors shall be provided for public comments regarding the business of the appraisal district. The period of time shall be five (5) minutes per person. The time limit may be adjusted at the discretion of the Chairman of the board at each meeting. If a large number of persons wish to speak to the board, the chairman may reduce each person's time for speaking as may be reasonably necessary to allow the board to complete its business and adjourn the meeting at a reasonable time. The board may refuse to hear any person who attempts to speak on a subject unrelated to the business of the appraisal district or within the jurisdiction of the board of directors.

Pursuant to Section 6.04(e), Texas Property 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 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. The chief appraiser 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 provide 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.
- 3) The Chief Appraiser shall coordinate with the area service council of the Texas Commission for the deaf in obtaining services for an interpreter to attend any meeting of the board of directors in which a deaf person is scheduled to testify.
- 4) The Chief Appraiser shall coordinate with the Texas Rehabilitation Commission, and/or other public and private agencies with regional offices to provide proper arrangements for public forums, sufficient area for wheelchairs and other mobility aides and any other matter that would assist in improved access to the board of directors.
- 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 pursuant to the Elimination of Architectural Barriers Act. If no barrier-free public building is available, the Chief Appraiser shall attempt some temporary modification of the appraisal district office or relocate the meeting to some other room or part of the appraisal district office.

BOARD OF DIRECTORS

GENERAL POLICY

ELIGIBILITY

1. Must be resident and have resided in the district for at least the 2 preceding years
2. Cannot be an employee of a tax unit unless also a member of the governing body or an elected official.
3. Cannot be related to persons who operate for compensation as a tax agent or property tax appraiser in this district.
4. Cannot contract with this district or have a substantial interest in a business that contracts with this appraisal district or its tax units.
5. Cannot be delinquent on property taxes, having known of delinquency for more than sixty (60) days unless the delinquency is current under an installment payment agreement under Section 33.02 or the delinquent taxes are deferred or abated under Section 33.06 or 33.065.
6. Elected County Assessor-Collector must serve in a non-voting capacity, unless allowed to vote by resolution adopted by the board of directors.

TERMS

The Board of Directors serve two-year terms beginning on January 1st of even numbered years. The county assessor-collector shall follow their term of office.

SELECTION

Wharton County Appraisal District's taxing units invoke Section 6.031 of the Texas Property Tax Code. The selection process allows for 9 appointed directors; one from the county, 5 school district representatives and 3 city/town representatives, along with the non-voting county tax assessor/collector, for a total of 10 members. Commissioner's Court and the governing bodies of Boling ISD, East Bernard ISD, El Camp ISD, Louise ISD, Wharton ISD, City of East Bernard, City of El Campo and City of Wharton may appoint a representative. All appointments must meet the eligibility requirements stated above.

VACANCIES

If a vacancy occurs for any reason, the governing body that had appointed that position will make a new appointment within 60 days of notification. Any appointment must meet the eligibility requirements stated above.

RECALL

The governing body that made an appointment to a position on the board of directors may initiate recall proceedings on that appointment.

OFFICERS

The board of directors, at the January meeting of each year, shall select by majority vote, a chairman, vice-chairman and secretary. All members of the board of directors may not receive compensation for service, but are entitled to reimbursement for actual and reasonable expenses incurred in the performance of their duties.

MEETINGS

All meetings shall be held in the Board Room of the Wharton County Appraisal District located at 2407 N Richmond Road in Wharton, in the back of the building. All meetings conform to Texas Open Meeting Act.

Regular meetings are generally held on the second Thursday, of odd numbered months, at 4:30 pm. Special or emergency meetings may be called by the Chairman or a majority of board members. The time and location of all meetings is subject to change at the call of the chairman.

Notice of meetings shall be posted as required by law, with the Wharton County Clerk, Courthouse Annex. A majority of the members shall constitute a quorum. A majority being 6 of the 10 board members.

Meetings shall conform to Robert's Rules of Order Revised, unless otherwise directed by board policy.

An agenda packet containing the agenda, minutes of previous meeting, financial standing and a list of bills payable shall be prepared and mailed/delivered to each board member prior to the meeting. Agendas and previous meeting minutes will be sent to all tax units served by this appraisal district.

No business shall be transacted except that for which an agenda has been duly posted.

As conditions warrant, and in conformity with the exceptions set out in the Open Meetings Act, the Board may recess to an Executive Session, which shall be open to individuals specified by the board. An Executive Session may be called by the board chairman.

The official minutes shall be held by the Chief Appraiser or designated personnel.

BOARD OF DIRECTORS

APPOINTMENTS

APPRAISAL REVIEW BOARD

The Appraisal Review Board is responsible for the local administrative review of appraisal records. The members of this board are appointed by the Appraisal District Board of Directors. Members serve two-year terms, with a maximum of three consecutive terms. There are 5 members.

ELIGIBILITY

1. Can not be related to someone who appraises property for compensation or representing someone for compensation at ARB Hearings.
2. Can not be delinquent on property taxes, having known of delinquency for more than sixty (60) days unless the delinquency is current under an installment payment agreement under Section 33.02 or the delinquent taxes are deferred or abated under Section 33.06 or 33.065.
3. Can not be an Appraisal District board member, CAD employee, employee of the Texas Comptroller, or member, officer, employee of any tax unit. A prior member of the CAD board or tax unit is permitted.
4. Must have resided in the district for at least two preceding years.

COMPENSATION

Appraisal Review Board members shall receive \$50 per session. A session is 5 minutes to 4 hours. This is paid for quarterly meetings, hearings and/or training sessions. Meals will be reimbursed.

DUTIES

The Appraisal Review Board is responsible by statute for the review of the appraisal records, value, exemptions, ownership, etc. and the hearings and determinations of taxpayer protest and tax unit challenges. Each member must attend a Property Tax Division training seminar for a certificate of completion.

The appraisal district staff will provide clerical assistance to the Appraisal Review Board.

The Appraisal Review Board will adopt Rules of Procedure regarding their meetings and hearings.

RECORDS MANAGEMENT PROGRAM

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

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

BE IT ORDAINED BY THE BOARD OF DIRECTORS OF THE WHARTON 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 or other information recording media, regardless of physical form or characteristic and regardless of whether public access to it is open or restricted under the laws of the state, created or received by the Wharton 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 Wharton County Appraisal District and shall be created, maintained and disposed of in accordance with the provisions of this order or procedures authorized by it and in no other manner.

SECTION 2. Additional Definitions

- a. **“Department Head”** means the officer who by ordinance, order or administrative policy is in charge of an office of the Wharton CAD that creates or receives records.
- b. **“Essential Record”** means any record of the Wharton CAD necessary to the resumption or continuation of operations of the Wharton CAD in an emergency or disaster, to the re-creation of the legal and financial status of the Wharton CAD, or to the protection and fulfillment of obligations to the people of the state.
- c. **“Permanent Record”** means any record of the Wharton CAD for which the retention period on a records control schedule is given as permanent.
- d. **“Records Control Schedule”** means a document prepared by or under the authority of the Records Management Officer listing the records maintained by the Wharton CAD, their retention periods, and other records disposition information that the records management program may require.
- e. **“Records Management”** means the application of management techniques to the creation, use, maintenance, retention, preservation, and disposal of records for the purposes of reducing the costs and improving the efficiency of recordkeeping. The term included 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 micrographic and electronic and other records storage systems.
- f. **“Records Liaison Officers”** means the persons designated under Section 10 of this order.
- g. **“Records Management Committee”** means the committee established in Section 6 of the order.
- h. **“Records Management Officer”** means the person designated in Section 5 of this order.
- i. **“Records Management Plan”** means the plan developed under Section 7 of this order.
- j. **“Retention Period”** means the minimum time that must pass after the creation, recording, or receipt of a record, or the fulfillment of certain actions associated with a record, before it is eligible for destruction.

SECTION 3. 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 Wharton 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 Wharton CAD to provide for 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 Chief Appraiser, and the successive holders of said office, shall serve as Records Management Officer for the Wharton CAD. 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. Establishment Of Records Management Committee and Duties

A Records Management Committee consisting of the department heads is hereby established. The committee shall:

- a. Assist the Records Management Officer in the development of policies and procedures governing the records management program;
- b. Review the performance of the program on a regular basis and propose changes and improvements if needed;
- c. Review and approve records control schedules submitted by the Records Management Officer;
- d. Give final approval to the destruction of records in accordance with approved records control schedules; and
- e. Actively support and promote the Records Management program throughout the Wharton County Appraisal District.

SECTION 7. Records Management Plan To Be Developed; Approval Of Plan; Authority Of Plan

The Records Management Officer and the Records Management Committee shall develop a records management plan for the Wharton CAD for submission to the Board of Directors. The plan must contain policies and procedures designed to reduce the costs and improve the efficiency of recordkeeping, to adequately protect the essential records of the appraisal district, and to properly preserve those records of the appraisal district that are of historical value. The plan must be designed to enable the records Management officer to carry out his or her duties prescribed by state law and this order effectively.

Once approved by the Board of Directors the records management plan shall be binding on all offices, departments, divisions, programs, commissions, bureaus, boards, committees, or similar entities of the Wharton CAD and records shall be created, maintained, stored, microfilmed, or disposed of in accordance with the plan.

State law relating to the duties, other responsibilities or recordkeeping requirements of a department head do not exempt the department head or the records in the department head's care

from the application of this order and the records management plan adopted under it and may not be used by the department head as a basis for refusal to participate in the records management program of the Wharton CAD.

SECTION 8. Duties Of Records Management Officer

In addition to other duties assigned in this order, the Records Management Officer shall;

- a. Administer the records management program and provide assistance to department heads in its implementation;
- b. Plan, formulate, and prescribe records disposition policies, systems, standards, and procedures;
- c. In cooperation with department heads identify essential records and establish a disaster plan for each appraisal district office and department to ensure maximum availability of the records in order to re-establish operations quickly and with minimum disruption and expense;
- d. Develop procedures to ensure the permanent preservation of the historically valuable records of the appraisal district;
- e. Establish standards for filing and storage equipment and for recordkeeping supplies;
- f. Study the feasibility of and, if appropriate, establish a uniform filing system and a forms design and control system for the Wharton CAD;
- g. Provide records management advice and assistance to all appraisal district departments by preparation of a manual or manuals of procedures and policy and by on-site consultation;
- h. Monitor records retention schedules and administrative rules issued by the Texas State Library and Archives Commission to determine if the records management program and the appraisal district's records control schedules are in compliance with state regulations;
- i. Disseminate to the Board of Directors and department heads information concerning state laws and administrative rules relating to local government records;
- j. Instruct Records Liaison Officer and other personnel in policies and procedures of the records management plan and their duties in the records management program;
- k. Direct Records Liaison Officers or other personnel in the conduct of records inventories in preparation for the development of records control schedules as required by state law and this order;
- l. Ensure that the maintenance, preservation, microfilming, destruction, or other disposition of the appraisal district is carried out in accordance with the policies and procedures of the records management program and the requirements of state law;
- m. Maintain records on the volume of records destroyed under approved records control schedules, the volume of records microfilmed or stored electronically, and the estimated cost and space savings as the result of such disposal or disposition;
- n. Report annually to the Board of Directors on the implementation of the records management plan in each department of the Wharton CAD, including summaries of the statistical and fiscal data compiled under Subsection 13; and
- o. Bring to the attention of the Board of Directors non-compliance by department heads or other appraisal district personnel with the policies and procedures of the records management program or the Local Government Records Act.

SECTION 9. Duties And Responsibilities Of Department Heads

In addition to other duties assigned in this order, department heads shall;

- a. Cooperate with the Records management Officer in carrying out the policies and procedures established in the Wharton CAD for the efficient and economical management of records and in carrying out the requirements of this order;
- b. Adequately document the transaction of government business and the services, programs, and duties for which the department head and his or her staff are responsible; and

- c. Maintain the records in his or her care and carry out their preservation, destruction or other disposition only in accordance with the policies and procedures of the records management program of the Wharton CAD and the requirements of this order.

SECTION 10. Designation Of Records Liaison Officers

Each department head shall designate a member of his or her staff to serve as Records Liaison Officer for the implementation of the records management program in the department. If the Records Management Officer determines that in the best interests of the records management program more than one Records Liaison Officer should be designated for a department, the department head shall designate the number of Records Liaison Officers specified by the Records Management Officer. Persons designated as Records Liaison Officers shall be thoroughly familiar with all the records created and maintained by the department and shall have full access to all records of the Wharton CAD maintained by the department. In the event of the resignation, retirement, dismissal, or removal by action of the department head of a person designated as a Records Liaison Officer, the department head shall promptly designate another person to fill the vacancy. A department head may serve as Records Liaison Officer for his or her department.

SECTION 11. Duties And Responsibilities Of Records Liaison Officers

In addition to other duties assigned in this order, Records Liaison Officers shall;

- a. Conduct or supervise the conduct of inventories of the records of the department in preparation for the development of records control schedules;
- b. In cooperation with the Records Management Officer coordinate and implement the policies and procedures of the records management program in their departments; and
- c. Disseminate information to department staff concerning the records management program.

SECTION 12. Records Control Schedules To Be Developed; Approval; Filing With The State

The Records Management Officer, in cooperation with department heads and records Liaison Officers, shall prepare records control schedules on a department by department basis listing all records created or received by the department and the retention period for each record. Records control schedules shall also contain such information regarding the disposition of the appraisal district records as the records management plan may require.

Each records control schedule shall be monitored and amended as needed by the Records Management Officer on a regular basis to ensure that it is in compliance with records retention schedules issued by the state and that it continues to reflect the recordkeeping procedures and needs of the department and the records management program of the Wharton CAD.

Before its adoption a records control schedule or amended schedule for a department must be approved by the department head.

Before its adoption a records control schedule must be submitted to and accepted for filing by the director and librarian as provided by state law. If a schedule is not accepted for filing, the schedule shall be amended to make it acceptable for filing. The Records Management Officer shall submit the records control schedules to the director and librarian.

SECTION 13. Implementation of Records Control Schedules; Destruction Of Records Under Schedule

A records control schedule for a department that has been approved and adopted under Section 7 shall be implemented by department heads and records Liaison Officers according to the policies and procedures of the records management plan.

A record whose retention period has expired on a records control schedule shall be destroyed unless an open records request is pending on the record, the subject matter of the record is pertinent to a pending law suit, or the department head requests in writing to the Records Management Committee that the record be retained for an additional period.

Prior to the destruction of a record under an approved records control schedule, authorization for the destruction must be obtained by the Records Management officer from the Records Management Committee.

SECTION 14. Destruction Of Unscheduled Records

A record that has not yet been listed on an approved records control schedule may be destroyed if its destruction has been approved in the same manner as a record destroyed under an approved schedule and the Records Management Officer has submitted to and received back from the director and librarian an approved destruction authorization request.

SECTION 15. Records Center

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

SECTION 16. Micrographics

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

BOARD OF DIRECTORS

DISTRICT ADMINISTRATION

Chief Appraiser

The Chief Appraiser is the chief administrative officer of the appraisal district office.

The chief appraiser is appointed by the board of directors and serves at the pleasure of the board. The chief appraiser is directly accountable to the board of directors for the effective discharge of all duties and responsibilities. All other personnel are employed by and accountable to the chief appraiser. The chief appraiser may delegate authority to subordinate employees.

DUTIES AND RESPONSIBILITIES

The chief appraiser coordinates and implements the goals and objectives established by board policy, provisions of the Property Tax Code and other applicable laws and rules. The chief appraiser's responsibilities include numerous statutory responsibilities related to the development of appraisal rolls and for the administration of the office. Additionally, the chief appraiser is assigned duties by the board of directors necessary for conduct of board duties and implementation of board policy. The chief appraiser shall;

- a. Establish a comprehensive program for conduct of all appraisal activities and keep the board informed on the progress of appraisal activities.
- b. Develop and implement sound administrative procedures for conduct of all district functions.
- c. Develop and implement an effective financial management system and provide reports to the board.
- d. Develop and implement an effective internal budget development system and prepare a proposed budget by June 15th of each year.
- e. Serve as the district's spokesperson in providing information to news media, taxing units and the general public on the operations of the appraisal district and provisions of the Property Tax laws.
- f. Prepare the agenda for each board meeting, attend all meetings and provide staff recommendations for all appropriate board actions.
- g. In consultation with the appraisal district legal counsel, to provide recommendations on litigation matters for board action.
- h. Develop and implement a personnel management system for job assignments, personnel evaluations, staff hiring and other personnel related matters.
- i. Employ and compensate professional, clerical and other personnel as provide by the budget.
- j. Appoint members of the Ag Advisory Board with the advice and consent of the board of directors.
- k. Shall be the Records Management officer for the District.
- l. Chief Appraiser will need board approval for expenditure of interest earned monies and single priced expenditures exceeding \$2000.
- m. Chief Appraiser is encouraged to attend conventions, conferences, seminars and other meetings, which may be held for the improvement of the District. He/She will keep informed on all legislative and rule changes in relation to the business of the District.
- n. Chief Appraiser will participate, to the extend required by counsel, to participate in any Property Value Study appeal performed on the behalf of any Wharton County school district.

CHIEF APPRAISER VACANCY, RESIGNATION and/or TERMINATION

To resign in good standing, chief appraiser will submit a written letter of resignation 30 days prior to intended last day or as stated in a valid individual employment contract. Chief Appraiser will assist the board of directors in advertising for replacement. A resignation in good standing entitles chief appraiser to payment for accumulated vacation pay and/or any other compensation stated in a valid individual employment contract.

Termination of chief appraiser is at the pleasure of the board of directors. Based on the severity of reasons, termination may be immediate or up to 30 days notice. Other factors may apply as stated in a valid individual employment contract. A detail of severance causes is stated in the General Personnel Policy.

Should a vacancy occur, the board of directors will begin the process of replacement.

- a. Appoint a search committee consisting of the chairman and three board members.
- b. Develop an advertisement reflecting minimum expected qualifications, expectations.
- c. Develop a timetable to accept applications, interview and present candidates.
- d. Publish advertisement in local publications, surrounding counties and with the Texas Association of Appraisal Districts and Texas Association of Assessing Officers.
- e. Committee will determine interviews with best qualified candidates. If necessary, the CAD will house a potential candidate in a near by hotel.
- f. The committee will then report to the entire board on all candidates, the interviewed candidates and why they were chosen and make a recommendation to the board for further investigation.
- g. The board, as a whole, will conduct an interview with the recommended candidate for consideration.
- h. The board will vote on the new chief appraiser and negotiate a contract package. The board of directors reserves the right to sign a contract after the first 6 month probationary review.
- i. If a new chief appraiser has not been determined within 30 days of the prior chief appraiser's departure, an interim chief appraiser shall be appointed.

This process may be varied with board action.

WHARTON COUNTY APPRAISAL DISTRICT

PERSONNEL POLICY

In order to provide the most efficient program possible, an orderly system of personnel management must be maintained. The Board of Directors realize that decisions made by them and the District Administrator, like those made by other staff members, will have lasting effects on the success of the Appraisal District.

The guiding principle of the personnel management system shall be fairness and equality for all. This policy shall apply to all employees of the Wharton County Appraisal District. The Chief Appraiser, with the approval of the Board of Directors, shall maintain and administer the policy set herein. Revisions to this policy must be submitted by the Chief Appraiser to the Board of Directors.

EQUAL OPPORTUNITY STATEMENT

No employee of the District or applicant for a position within the Wharton CAD shall be discriminated against because of race, ethnicity, age, religion, age, sex or national origin. Derogatory reference by District staff as to race, ethnicity, age, religion, age, sex or national origin is strictly prohibited.

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 and may be a basis for immediate termination.

AUTHORITY OF APPOINTMENT

All employees, except the Chief Appraiser, of the Wharton CAD 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 as a full-time position. The need for temporary or part-time employees will be at the discretion of the chief appraiser.

FULL-TIME APPOINTMENT

An employee shall be designated a full-time employee if the work scheduled for the position is for 40 hours of employment per week and is budgeted as a full-time position.

PROBATION; Appointment can only follow a 90 day training period which shall be evaluated by the Chief Appraiser. Any time during the 90 days, the Chief Appraiser may determine employee can not meet acceptable standards and discharge immediately.

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. The two weeks must be working weeks and not used as vacation days. Salary for accrued vacation will be honored. Accrued sick leave will be paid for ½ of the accrued sick days at a rate of 50% of current salary.

Final compensation will be disbursed at next scheduled pay period, provided all personal liabilities to the district are cleared.

SEVERANCE

Offenses for which an employee is subject to immediate termination, are those actions that the District considers by their very nature unacceptable in a business environment, and that it deems progressive discipline to correct them inappropriate.

Accordingly, an employee is subject to immediate termination for a number of reasons, including but not limited to;

- a. Reporting to work under the influence of alcohol or other controlled substances.
- b. Bringing or using alcoholic beverages or drugs on CAD property or during working hours.
- c. Unauthorized possession or use of CAD property or of another employee's property.
- d. Possession of weapons or explosives in the building
- e. Misuse, destruction or damage of CAD property
- f. Falsification of data on CAD records, including, but not limited to employment applications.
- g. Disorderly conduct on CAD premises (i.e. fighting, etc)
- h. Insubordination, including, but not limited to refusal to work, threatening or abusing staff
- i. Fraud or dishonesty
- j. Failure to report to work without notifying supervisor
- k. Failure to return to work following vacation or the expiration of a leave of absence
- l. Violation of the conflict of interest
- m. Conviction of any felony or any crime of violence
- n. Possession, maintenance or exercise of any habit characteristic, action or course of action, which the CAD deems incompatible with or antagonistic to effective and professional business conduct and/or its reputation in the community.
- o. Unauthorized solicitation or collection of contributions on CAD premises

There are other actions, which, while not warranting immediate discharge, affect an employee's overall standard of performance and require corrective action. Disciplinary action for these offenses may range from a verbal warning to discharge, depending on the nature and frequency of the offense. Such offenses include, but are not limited to:

- a. Excessive and/or unexcused absenteeism.
- b. Excessive and/or unexcused tardiness
- c. Excessive personal business during business hours.
- d. Excessive personal use of internet services
- e. Foul or abusive language
- f. Unsatisfactory performance of the quality and quantity of work standard for that position.
- g. Improper release of proprietary or confidential information
- h. Failure to comply with published rules
- i. Failure to maintain satisfactory working relations with co-workers, clients, vendors or other persons reasonably related to the conduct of business.
- j. Aggravated and habitual inability to get along with fellow staff members
- k. Creation of intolerable working conditions for other employees

DISCIPLINARY ACTION

Disciplinary action shall only be taken by the Chief Appraiser. All disciplinary actions, whether written, oral or adverse, shall be recorded in the personnel file of the employee. Acts listed in the above section, but not limited to that section, are sufficient cause for disciplinary action under this section.

1. Face to face oral admonishment or warning by the Chief Appraiser
2. Written warning with a copy to be filed in personnel file

3. Suspension with or without pay subject to the discretion of the Chief Appraiser and with approval of the Board of Directors
4. Termination

PROMOTION

As opportunities for promotion occur in the Appraisal District, those qualified employees currently employed are encouraged to apply. Positions will be filled on the basis of merit and qualifications. In the granting of promotions, no consideration shall be given to the age, sex, national origin, race or creed of the applicant.

DEMOTION

In the complicated task of personnel assignment, it may become necessary to demote individuals to positions of lesser or different responsibilities. Demotions shall include the following circumstances.

- a. The abolition of the position due to internal reorganization
- b. The abolition of the position due to external reorganization, such as consolidation or decrease in funding.
- c. The inability of an employee to fulfill the responsibilities of his/her position as determined by a complete personnel evaluation.

EVALUATION OF PERFORMANCE

Employees are evaluated annually in writing to determine the level of performance. Merit raises may be based on the annual evaluation. Should items arise in the evaluation that merit corrective action, the employee will be re-evaluated in 90 days.

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.

GRIEVANCE PROCEDURES

It is the intention of the Wharton CAD to provide an effective and acceptable means for employees to bring problems concerning their well-being at work, including disciplinary actions, to the attention of the Chief Appraiser. No employee will be disciplined or discriminated against in any way because of his/her proper use of this grievance procedure.

1. "Grievance" means a complaint from an employee regarding another employee or working conditions at the district
2. An employee should discuss any complaints with the chief appraiser promptly after the event bringing about the grievance.
3. Should the grievance not be resolved, the employee should submit the complaint, in writing, to chief appraiser. If after 30 days, the matter remains unresolved, the employee may request a hearing before the Personnel Committee of the Board of Directors.
4. The chief appraiser will submit the written complaint from employee and background action taken to date to the Chairman and each member of the committee. The committee will then visit with the chief appraiser and employee. If necessary, the complaint will be placed on the next regular session agenda.

WORKING HOURS

Normal work week is forty (40) hours, on a five (5) day, eight (8) hour per day basis. Office hours are 8:00 am to 4:30 pm, Monday through Friday. A fifteen (15) minute rest period or "coffee break" is approximately mid-morning and mid-afternoon. Times for these breaks may vary. In addition, a lunch period of one-half (1/2) hour is provided at a time assigned by the supervisor.

Because every job is important to the overall operation of the Wharton CAD, and other people depend on you to be on the job as scheduled, regular and punctual attendance is expected. An infraction regarding prompt and regular attendance is a basis for disciplinary action. In the event you are delayed or must be absent from work for any reason, the following procedure must be followed;

- a. If you are unable to report to work as scheduled, you should report this immediately.
- b. Absences should be reported as early as possible, preferably thirty (30) minutes prior to regular starting time, but no later than thirty (30) minutes after your regular starting time.
- c. When reporting your absence, state when you expect to return to work. If your absence extends beyond that date, you must report again during the first thirty (30) minutes of each workday you fail to return.
- d. If you are sent home during the regular work hours due to illness or injury, you will be excused for that day only. If you are unable to return to work the following day, you are required to report such absence as stated above.
- e. If you are absent more than three (3) days, you may be required to submit a written statement from your doctor before returning to work.
- f. RARELY is tardiness excusable; however, if you must be late, make every effort to phone in to advise that you will be late. Tardiness records become part of your permanent personnel file and are considered when evaluations are made. Excessive absences or tardiness may be cause for disciplinary action, including suspension or dismissal.
- g. Falsification of the reason for absences may result in immediate termination.

COMPENSATORY LEAVE

All regular employees shall be eligible for compensatory leave for service beyond forty (40) hours per week during a regular workweek. The need to work over the 40 hours per week should be **pre-authorized** by the Chief Appraiser. The employee and Chief Appraiser will determine if this is necessary and/or if the employee has become overloaded and needs assistance with a pending project. All compensatory time shall be submitted in writing by an employee on a weekly basis. Failure to document compensatory time during any reporting period shall cause loss of compensatory time credit. Every attempt should be made to use compensatory time in the month in which it accrued. Due to the high volume of workload during the year, this may not always be possible. Please ensure the chief appraiser is aware of the accumulating compensatory time. Compensatory time is 1 hour off for each hour worked over 40 hours and shall not be given in less than 1 hour increments. Compensatory time not taken will be disposed of within 90 days of accrual unless special arrangements are made with the Chief Appraiser.

RENUMERATION

Each position and the salary for that position is listed in the extended budget of Wharton CAD. The Board of Directors adopt an annual budget in September. Cost of living, merit or incentive pay raises are at the discretion of the chief appraiser, given within the limits adopted by the board of directors. Wharton CAD employees participate in the Federal Social Security Retirement System. Additionally, the CAD matches a 7% employee contribution to ICMA Retirement Corporation. Employees receive paid benefits for Medical, Dental, Disability and Life Insurance. Dependent coverage is available for employee purchase.

HOLIDAYS

Property owners conducting business should find continuity between taxing units. So the appraisal district will observe the same holidays as Wharton County. Each employee will be

allowed a day off with pay on his/her birthday. In addition, the following holidays are paid each year:

- New Year's Day
- Martin Luther King Day
- Good Friday
- Memorial Day
- Independence Day
- Labor Day
- Veteran's Day
- Thanksgiving Holidays (2 days)
- Christmas Holidays (typically 3, sometimes 2, depending on the calendar)

VACATIONS

An employee with 12 or more months of continuous full-time employment shall be entitled to 5/6 of a day (6.67 hrs) per month vacation (10 days). After the 5th year employment anniversary, an employee shall be entitled to 1¼ day (10 hrs) per month vacation (15 days). After the 15th year employment anniversary, an employee shall be entitled to 1 2/3 day (13.34 hrs) per month vacation (20 days). Vacation time will accrue monthly.

- a. Vacation pay shall be paid at the regular rate of pay
- b. Vacations shall be requested in writing, 15 days in advance, by the employee and approved by the Chief Appraiser.
- c. Vacations among employees cannot overlap. Seniority dictates who has first choice.
- d. Vacation time may not be taken in units less than ½ day, nor in units of more than 10 days (2 weeks) without the approval of the Chief Appraiser. Following 10 days of vacation, an employee must be at work for a minimum of 2 weeks before additional vacation may be taken.
- e. Vacation time may accrue with a maximum of 3 days carry-over.
- f. In the event of severance of an employee for any cause, the employee will be entitled to payment for all earned, accrued vacation leave.
- g. Because of the nature of the business of the Wharton CAD, vacation should not be taken between April 30th and July 20th, unless approved by the Chief Appraiser 60 days in advance. This will depend on the employee's role in the protest process.
- h. Vacation time for any one employee cannot be taken in conjunction with any paid holiday in consecutive years.

SICK LEAVE

Each full-time employee shall be entitled to 1 day per month for sick leave. Sick leave must NOT be used for personal business, travel or any other reason but illness. Sick leave is like an insurance policy that must be used sparingly in order to prepare for an emergency.

If an employee resigns in good standing, the employee will receive payment for ½ of the accrued sick time at a rate of 50% of regular pay.

- a. Sick leave may be accrued, but shall not exceed 60 days.
- b. Sick leave is granted to employees who are in fact ill or physically incapacitated or whose immediate family members are ill and need attention
- c. False claims for sick leave are cause for disciplinary action or severance.
- d. After sick leave is exhausted, vacation time can be used with the approval of the Chief Appraiser.
- e. Sick leave will be allowed to employees who become seriously ill while on vacation time, if supported by a physician's statement.
- f. Sick leave will be deducted in ½ hour increments

Immediate family shall be interpreted as: husband, wife, child, sister, brother, parents, parents-in-law, grandparents, grandparents-in-law, or any other member of the family unit living in the same household. Sick leave and compassionate leave may be used for this list. Other instances must be charged to vacation time.

Maternity Leave

A leave of absence on non-pay status of up to three (3) months shall be granted to employees for maternity purposes. The original period of maternity leave may be extended up to an additional three (3) months by the chief appraiser upon the recommendation of the attending physician. The total time for maternity leave may not exceed six (6) months.

When the employee returns to work after three months or more of absence, the employee will be reinstated to the same position, if available, or one of equal status and pay.

An employee may utilize sick leave and/or vacation time to receive compensation during the maternity leave, but not in addition to the non-paid leave. Paid or non-paid, the maximum time is three (3) to six (6) months, as indicated above.

COMPASSIONATE - BUSINESS LEAVE

A total of three days, and can not accrue. After the three days, time off must be charged to vacation time.

In the event of a death of an immediate family member, the Chief Appraiser may grant compassionate leave. Immediate family listing is shown above.

This may also be used for business activity that must be conducted during working hours. Examples are: bank signings, meetings with attorneys or CPAs, real estate closings, religious events and items not normally associated with vacation.

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, the urgency of need and the current workload of the CAD in passing on such requests. The length of such leave shall not exceed a total of thirty (30) days per calendar year. Benefits and privileges will cease for leaves of absence exceeding thirty days. Requests should be made in writing as far in advance as possible.

MILITARY LEAVE

Short Tour: Employees 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 thirty days in any calendar year.

Indefinite Military Leave: Employees who volunteer for military service during a national emergency or who are called to service by appropriate military authorities shall be granted military leave of absence without pay through ninety days after date of discharge.

CIVIC DUTIES

Employees of the district should fulfill their civic responsibilities by participating in the judicial process. There will be no wage or salary deduction for employee to attend court as a witness or juror.

All employees registered and entitled to vote shall be allowed sufficient time off, not to exceed one hour, to exercise his/her right to vote.

COMMUNITY SERVICE AND PUBLIC RELATIONS

With the approval of the chief appraiser, no deductions shall be made from an employee's wages or salary due to attending meetings, events that 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. This is at the discretion of the Chief Appraiser.

ABSENT 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.

GENERAL CONDUCT and OFFICE PROCEDURES

CHANGE OF STATUS

All employees shall report changes of address, telephone number, number of dependents, marital status, and other payroll related data to the Office Manager.

OUTSIDE BUSINESS ACTIVITY

District employees shall not engage in business activities other than designated by the chief appraiser while on district time. Full-time district employees shall not engage in after hours secondary employment that interferes with the performance of their 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.

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.

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

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".

PERSONNEL FILES

These files maintained by the Chief Appraiser and Office Manager shall include.

- a. Resume or Application for Employment
- b. Copies of training certificates
- c. Disciplinary actions
- d. Vacation Correspondence
- e. Grievance Correspondence
- f. Sick Leave requests
- g. Evaluations
- h. Any other correspondence deemed appropriate for inclusion by the Chief Appraiser.

TRAVEL POLICY

MILEAGE

Travel reimbursement as a result of official duties as an employee of the District shall be the allowable deduction per the Internal Revenue Service (IRS). Car Allowances are in place for all in- district travel. However, when classes, seminars, conferences or other required travel takes an employee outside the district, a reimbursement for mileage will be paid at the allowable IRS rate. Each claim will list the destination, reason for the travel, dates of the travel and the miles. Mileage is compared to a destination reconstruction Internet site, such as MapQuest. Mileage is paid for the miles to the destination and back.

PER DIEM

Meals and lodging that result from the official duties of office for employees of the district, shall be paid by the district. Prior approval for such travel is required from the Chief Appraiser. Overnight travel shall be paid at a rate based on the actual cost of lodging with an additional meal allowance in the amount as determined by the Internal Revenue Service (IRS). Meals taken during the course of business in relation to travel that is not overnight travel shall be limited to \$10.00 per meal.

I have received a copy of the Policies and Procedures of the Wharton County Appraisal District. I have read and understand them.

Signed this the _____ day of _____, 20_____.

Date Received _____

Employee Signature

Return a signed copy of this page to Chief Appraiser

“AT WILL” STATEMENT

I hereby understand and acknowledge that, unless otherwise defined by applicable law, any employment relationship with the Wharton 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 acknowledge in writing by an authorized executive of the Wharton County Appraisal District.

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

Applicant Signature

Date

Return a signed copy of this page to Chief Appraiser